



**ASSESSMENT
METHODOLOGY REPORT
FOR OPERATIONS AND
MAINTENANCE
UNIVERSITY PARK
RECREATION DISTRICT**

May 3, 2019

Prepared for

**Board of Supervisors
University Park Recreation District**

Prepared by

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Assessment Methodology Report For Operations and Maintenance University Park Recreation District

1.0 Background

The University Park Recreation District (“UPRD”) was created by Manatee County Ordinance 18-29 (“Ordinance”) on August 2, 2018 to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain Recreation Facilities (“RF”). The RF include a 27-hole golf course and practice facilities, a pro shop, a clubhouse with kitchen, administrative and community facilities, tennis courts, a croquet court, a fitness center, a golf cart storage facility, and associated facilities, as well as certain other facilities and parcels of land that are within the University Park Country Club development.¹

UPRD is considering imposing a one-time special assessment to pay for operating and maintenance expenses including: (a) regular District operations as per the adopted District budget and (b) litigation expenses related to defending the District in the law suit styled Richard Garrett et. al v. University Park Recreation District and Manatee County. UPRD is authorized by its charter to impose special assessments to pay for its operating costs. Section 2-8-154(o) provides for this authority (emphasis added).

“To determine, order, levy, impose, collect, and enforce non-ad valorem assessments or other revenues for the purchase, acquisition, repair, improvement, and construction of Recreational Facilities within the UPRD and for the operation and maintenance of the UPRD pursuant to the Act and chapter 170, Florida Statutes. Such non-ad valorem assessments may, in the discretion of the UPRD, be collected and enforced pursuant to the provisions of sections 197.3631, 197.3632, and 197.3635, chapter 170, or chapter 173, Florida Statutes”

¹ Technically, the University Park Development of Regional Impact approved by Manatee County, as amended

Pursuant to 197.3631(1) UPRD can collect non-ad valorem assessments as follows [emphasis added]. “Non-ad valorem assessments as defined in s. 197.3632 may be collected pursuant to the method provided for in ss. 197.3632 and 197.3635. Non-ad valorem assessments may also be collected pursuant to any alternative method which is authorized by law, but such alternative method shall not require the tax collector or property appraiser to perform those services as provided for in ss. 197.3632 and 197.3635”.

So, UPRD can collect and enforce special assessments for operations and maintenance under the provisions of 170 and 197.3631(1) using any method allowed by law as long as the non-ad valorem assessments satisfy the definitions provided for in 197.3632.

The definitions in 197.3632(1) are clearly satisfied for UPRD. The definitions follow (emphasis added).

“As used in this section:

(a) “Levy” means the imposition of a non-ad valorem assessment, stated in terms of rates, against all appropriately located property by a governmental body authorized by law to impose non-ad valorem assessments.

(b) “Local government” means a county, municipality, or special district levying non-ad valorem assessments.

(c) “Local governing board” means a governing board of a local government.

(d) “Non-ad valorem assessment” means only those assessments which are not based upon millage and which can become a lien against a homestead as permitted in s. 4, Art. X of the State Constitution.”

UPRD is authorized to collect special assessments using the direct billing method under the power of 170.09 which states (emphasis added), “The special assessments shall be payable at the time and in the manner stipulated in the resolution....”

Enforcement powers are granted to UPRD pursuant to 170.10 quoted below with emphasis added.

“Each annual installment provided for in s. 170.09 shall be paid upon the dates specified in said resolution, with interest upon all deferred payments, until the entire amount of said assessment has been paid, and upon the failure of any property owner to pay any annual installment due, or any part thereof, or any annual interest upon deferred payments, the governing authority of the municipality shall cause to be brought the necessary legal proceedings by a bill in chancery to enforce payment thereof with all

accrued interest and penalties, together with all legal costs incurred, including a reasonable solicitor's fee, to be assessed as part of the costs and in the event of default in the payment of any installment of an assessment, or any accrued interest on said assessment, the whole assessment, with the interest and penalties thereon, shall immediately become due and payable and subject to foreclosure.....The foreclosure proceedings shall be prosecuted to a sale and conveyance of the property involved in said proceedings as now provided by law in suits to foreclose mortgages; or, in the alternative, said proceeding may be instituted and prosecuted under chapter 173.”

Chapter 170.02 states that “Special assessments against property deemed to be benefited by local improvements, as provided for in s. 170.01, shall be assessed upon the property specially benefited by the improvement in proportion to the benefits to be derived therefrom, said special benefits to be determined and prorated according to the foot frontage of the respective properties specially benefited by said improvement, or by such other method as the governing body of the municipality [or in this case UPRD] may prescribe.”

2.0 Special Assessments for UPRD

2.1 Requirements of a Valid Assessment Methodology

Valid special assessments under Florida law require two things. First, the properties assessed must receive a special benefit from the improvements paid for via the assessments that exceeds the burden of the debt placed upon them. Second, the assessments must be fairly and reasonably allocated to the properties being assessed in proportion to the benefits they will receive.²

If these two characteristics of valid special assessments are adhered to, Florida law provides wide latitude to legislative bodies, such as the District's Board of Supervisors, in approving special assessments. Indeed, Florida courts have found that mathematical perfection is probably impossible, but if reasonable people disagree the assessment will be upheld. Only if the Board was to act in an arbitrary, capricious or grossly unfair fashion would its assessment method be overturned.

² 595 So.2d 25 (1992) CITY OF BOCA RATON, Florida, Etc., Appellant/Cross-Appellee, v. STATE of Florida, Etc., et al., Appellees/Cross-Appellant Supreme Court of Florida; Van Assenderp and Solis, “Dispelling the Myths: Florida’s Non Ad Valorem Special Assessment Law”, Florida State University Law Review, Volume 20, Issue 4, pages 822-869;

2.2 Special Benefits and General Benefits

Operations and maintenance (“O&M”) by UPRD will create both: (1) special benefits to the assessable properties in UPRD and (2) general benefits to properties outside UPRD. However, as discussed below, these general benefits are incidental in nature and are readily distinguishable from the special benefits which accrue to UPRD.

Property owners in UPRD, who would be specially assessed under this plan, will receive special benefits from the O&M. In creating the UPRD Manatee County found that (emphasis added) “All of the territory within the UPRD will be benefitted by the long-term operation and maintenance of the recreational facilities by the UPRD.”³ The RF are an integral part of the University Park development. The residents in UPRD petitioned to form UPRD, and more than 80% voted to form UPRD. They approved UPRD with the knowledge that the proposed UPRD planned to: (a) acquire, operate and maintain the RF and (b) impose special assessments on all 1,202 residential homes in UPRD. This fact alone demonstrates that those who would be assessed voted affirmatively for the assessments and they represented over 80% of UPRD residents.

The proposed special assessments for O&M will fund current district operations as approved in the current budget. There are no other funds available at this time to fund district operations. The assessments will also fund litigation expenses imposed upon the district to defend itself in the lawsuit brought against UPRD attacking the validity of the district.

There is no doubt that the general public, and property owners outside UPRD, benefit from the RF. However, these benefits are incidental. Clearly properties outside UPRD do not enjoy the same level of use and enjoyment from the RF compared to those properties lying inside of the boundaries of UPRD. Furthermore, the acquisition, operations and maintenance of the RF is likely to preserve and to enhance property values in UPRD and unlikely to do so for properties outside UPRD.

2.3 Special Benefit and Equitable Apportionment

As noted above, valid special assessments must meet the two-pronged test set out in *Boca Raton v. Florida*. First, the properties assessed must receive a special benefit that exceeds the burden of the debt to be imposed. Second, the assessments must be fairly allocated to the properties being assessed in proportion to the benefits they will receive.

³ Ibid

As discussed above, the properties to be assessed clearly would receive special benefits in excess of the assessment debt to be imposed. The residents of UPRD, which includes most of the property owners, voted overwhelmingly to form UPRD knowing that this exposed them to special assessments. This is tantamount to an arms-length transaction where the buyer is willing to make payments to obtain the benefits of the O&M.

Having satisfied the special benefit prong of the test, the balance of this report focuses on the equitable apportionment prong.

3.0 The Assessment Plan

UPRD is considering imposing a one-time special assessment of \$1,000 on average per home to fund operations and litigation expenses. Table 1 provides the estimated gross receipts from the assessment, the expense for collection and administration, and the net revenue that would be available. At an average of \$1,000 per home, the special assessments would generate \$1,202,000. There are costs associated with imposing and collecting the special assessments. These include this special assessment report, mailing costs for the notice to landowners required under 170 for assessments, newspaper advertising costs, and the costs of collecting the assessments. Costs total \$40,250 resulting in net revenue of \$1,161,750.

Table 1. Gross and Net Revenue from the Assessments

Category	Direct Bill
Revenue	
Assessment/Home	\$1,000
# Homes	1,202
	=====
Gross Receipts	\$1,202,000
Costs	
Assessment Report	\$10,000
Assessment Mailing	\$5,000
Assessment Advertising	\$250
Collection Cost	\$25,000
	=====
Total Cost	\$40,250
	=====
Net Revenue	\$1,161,750

Based on the Board’s directions, Table 2 summarizes the sources and uses of the funds. The assessments are used to pay off the short-term loan, fund the litigation expenses, and provide for an operating reserve.

Sources and Uses of Funds

Category	Amount
Sources	
O&M Assessments	\$1,000/Home \$1,161,750
Uses	
Payoff Short Term Loan	\$350,000
UPRD Operating Reserve	\$311,750
Litigation Fund	\$500,000
	=====
Total Uses	\$1,161,750

4.0 Allocation Methodology

4.1 Method

As noted above, the allocation of debt must be equitable and proportionate to the benefits the properties receive. There is a wide array of options available to apportion the costs of the Bonds to the benefitting properties in UPRD. In this case, it is most reasonable to allocate the costs equally to all households at \$1,000 per unit since all receive essentially the same benefit from the one-time O&M assessment.

4.2 Payments

As noted above, UPRD is authorized to collect special assessments under the power of 170.09 as follows: “The special assessments shall be payable at the time and in the manner stipulated in the resolution....” The Board has requested that the special assessments be payable either : (a) all at once or (b) in three, equal, monthly, installments of \$333.33 plus a \$20 dollar per month service charge to total three payments of \$353.333.

5.0 Preliminary Assessment Roll

Should UPRD decide to impose assessments as described above, the assessment amount for each property is presented in Table 5.

Table 5. Preliminary Assessment Roll

Street No.	Street Name	One-Time Special Assessment
6805	Chancery PL	\$1,000
6801	Chancery PL	\$1,000
6734	Chancery PL	\$1,000
6730	Chancery CT	\$1,000
6726	Chancery PL	\$1,000
6722	Chancery PL	\$1,000
6718	Chancery PL	\$1,000
6714	Chancery PL	\$1,000
6710	Chancery PL	\$1,000
6706	Chancery PL	\$1,000
6702	Chancery PI	\$1,000
7411	Ascot Court	\$1,000
7415	Ascot Court	\$1,000
7419	Ascot Court	\$1,000
7423	Ascot Court	\$1,000
7427	Ascot Court	\$1,000
7431	Ascot Court	\$1,000
7503	Ascot Court	\$1,000
7507	Ascot Court	\$1,000
7511	Ascot Court	\$1,000

7515	Ascot Court	\$1,000
7519	Ascot Court	\$1,000
7523	Ascot Court	\$1,000
7527	Ascot Court	\$1,000
7531	Ascot Court	\$1,000
7535	Ascot Court	\$1,000
7540	Ascot Court	\$1,000
7536	Ascot Court	\$1,000
7532	Ascot Court	\$1,000
7528	Ascot Court	\$1,000
7524	Ascot Court	\$1,000
7520	Ascot Court	\$1,000
7516	Ascot Court	\$1,000
7512	Ascot Court	\$1,000
7508	Ascot Court	\$1,000
7504	Ascot Court	\$1,000
7432	Ascot Court	\$1,000
7428	Ascot Court	\$1,000
7424	Ascot Court	\$1,000
7420	Ascot Court	\$1,000
7416	Ascot Court	\$1,000
7412	Ascot Court	\$1,000
7604	Boltons CT	\$1,000

7608	Boltons CT	\$1,000
7612	Boltons CT	\$1,000
7616	Boltons CT	\$1,000
7620	Boltons CT	\$1,000
7624	Boltons CT	\$1,000
7628	Boltons CT	\$1,000
7304	Chelsea CT	\$1,000
7308	Chelsea CT	\$1,000
7312	Chelsea CT	\$1,000
7316	Chelsea CT	\$1,000
7320	Chelsea CT	\$1,000
7324	Chelsea CT	\$1,000
7328	Chelsea CT	\$1,000
7332	Chelsea CT	\$1,000
7336	Chelsea CT	\$1,000
6923	Chancery PL	\$1,000
6919	Chancery PL	\$1,000
6915	Chancery PL	\$1,000
6911	Chancery CT	\$1,000
6907	Chancery CT	\$1,000
6903	Chancery CT	\$1,000
7933	Wyndham CT	\$1,000
7929	Wyndham CT	\$1,000

7925	Wyndham CT	\$1,000
7921	Wyndham CT	\$1,000
7917	Wyndham CT	\$1,000
7913	Wyndham CT	\$1,000
7909	Wyndham CT	\$1,000
7905	Wyndham CT	\$1,000
7918	Wyndham CT	\$1,000
7922	Wyndham CT	\$1,000
7926	Wyndham CT	\$1,000
7930	Wyndham CT	\$1,000
7535	Eaton CT	\$1,000
7531	Eaton CT	\$1,000
7527	Eaton CT	\$1,000
7523	Eaton CT	\$1,000
7519	Eaton CT	\$1,000
7515	Eaton CT	\$1,000
7511	Eaton CT	\$1,000
7507	Eaton CT	\$1,000
7503	Eaton CT	\$1,000
7501	Eaton CT	\$1,000
7421	Eaton Ct	\$1,000
7417	Eaton CT	\$1,000
7413	Eaton CT	\$1,000

7409	Eaton CT	\$1,000
7405	Eaton PL	\$1,000
7401	Eaton CT	\$1,000
7361	Eaton CT	\$1,000
7416	Eaton CT	\$1,000
7420	Eaton CT	\$1,000
7424	Eaton CT	\$1,000
7428	Eaton CT	\$1,000
6300	Thorndon CL	\$1,000
6302	Thorndon CL	\$1,000
6304	Thorndon CL	\$1,000
6306	Thorndon CL	\$1,000
6308	Thornton CL	\$1,000
6310	Thornton CL	\$1,000
6312	Thorndon CL	\$1,000
6314	Thorndon CL	\$1,000
6316	Thorndon CL	\$1,000
6318	Thorndon CL	\$1,000
6322	Thorndon CL	\$1,000
6324	Thorndon CL	\$1,000
6326	Thorndon CL	\$1,000
6328	Thorndon CL	\$1,000
6330	Thorndon CL	\$1,000

6335	Thorndon CL	\$1,000
6337	Thorndon CL	\$1,000
7530	Eaton CT	\$1,000
7526	Eaton CT	\$1,000
7522	Eaton CT	\$1,000
7518	Eaton CT	\$1,000
7514	Eaton CT	\$1,000
7510	Eaton CT	\$1,000
7506	Eaton CT	\$1,000
7502	Eaton CT	\$1,000
6301	Thorndon CL	\$1,000
6303	Thorndon CL	\$1,000
6305	Thorndon CL	\$1,000
6307	Thorndon CL	\$1,000
6309	Thorndon CL	\$1,000
6311	Thorndon CL	\$1,000
6323	Thorndon CL	\$1,000
7357	Eaton CT	\$1,000
7353	Eaton CT	\$1,000
7349	Eaton CT	\$1,000
7345	Eaton CT	\$1,000
7325	Eaton Ct	\$1,000
7321	Eaton CT	\$1,000

7317	Eaton CT	\$1,000
7313	Eaton CT	\$1,000
7309	Eaton Ct	\$1,000
7305	Eaton CT	\$1,000
7301	Eaton CT	\$1,000
7302	Eaton Ct	\$1,000
7306	Eaton CT	\$1,000
7310	Eaton CT	\$1,000
7314	Eaton CT	\$1,000
7318	Eaton CT	\$1,000
7322	Eaton CT	\$1,000
7326	Eaton CT	\$1,000
7330	Eaton CT	\$1,000
7334	Eaton CT	\$1,000
7338	Eaton Ct	\$1,000
7342	Eaton CT	\$1,000
7346	Eaton CT	\$1,000
7350	Eaton CT	\$1,000
7354	Eaton CT	\$1,000
7358	Eaton CT	\$1,000
7362	Eaton CT	\$1,000
7366	Eaton PL	\$1,000
7370	Eaton CT	\$1,000

7400	Eaton Ct	\$1,000
7404	Eaton CT	\$1,000
7408	Eaton CT	\$1,000
7412	Eaton CT	\$1,000
8305	Grosvenor CT	\$1,000
8309	Grosvenor CT	\$1,000
8315	Grosvenor CT	\$1,000
8319	Grosvenor CT	\$1,000
8323	Grosvenor CT	\$1,000
8327	Grosvenor CT	\$1,000
8331	Grosvenor CT	\$1,000
8335	Grosvenor CT	\$1,000
8339	Grosvenor CT	\$1,000
8403	Grosvenor CT	\$1,000
8407	Grosvenor CT	\$1,000
8411	Grosvenor CT	\$1,000
8415	Grosvenor CT	\$1,000
8419	Grosvenor CT	\$1,000
8423	Grosvenor CT	\$1,000
8418	Grosvenor CT	\$1,000
8414	Grosvenor CT	\$1,000
8410	Grosvenor CT	\$1,000
8406	Grosvenor CT	\$1,000

8402	Grosvenor CT	\$1,000
8334	Grosvenor CT	\$1,000
8330	Grosvenor CT	\$1,000
8326	Grosvenor CT	\$1,000
8322	Grosvenor CT	\$1,000
8318	Grosvenor CT	\$1,000
8314	Grosvenor CT	\$1,000
8310	Grosvenor CT	\$1,000
8306	Grosvenor CT	\$1,000
8304	Grosvenor CT	\$1,000
6940	Cumberland Terrace	\$1,000
6936	Cumberland Terrace	\$1,000
6932	Cumberland Terrace	\$1,000
6928	Cumberland Terrace	\$1,000
6924	Cumberland Terrace	\$1,000
6920	Cumberland Terrace	\$1,000
6901	Cumberland Terrace	\$1,000
6905	Cumberland Terrace	\$1,000
6909	Cumberland Terrace	\$1,000
6915	Cumberland Terrace	\$1,000
6919	Cumberland Terrace	\$1,000
6923	Cumberland Terr	\$1,000
6927	Cumberland Terr	\$1,000

6931	Cumberland Terrace	\$1,000
6935	Cumberland Terrace	\$1,000
6943	Cumberland Terrace	\$1,000
6947	Cumberland Terrace	\$1,000
6951	Cumberland Terrace	\$1,000
7014	Lancaster Court	\$1,000
7010	Lancaster Court	\$1,000
7006	Lancaster Court	\$1,000
7002	Lancaster Court	\$1,000
7003	Lancaster Court	\$1,000
7007	Lancaster Court	\$1,000
7011	Lancaster Court	\$1,000
7015	Lancaster CT	\$1,000
7019	Lancaster Court	\$1,000
7023	Lancaster Court	\$1,000
7027	Lancaster CT	\$1,000
7031	Lancaster CT	\$1,000
7035	Lancaster Court	\$1,000
7039	Lancaster Court	\$1,000
7738	Heathfield CT	\$1,000
7734	Heathfield CT	\$1,000
7730	Heathfield CT	\$1,000
7726	Heathfield CT	\$1,000

7722	Heathfield CT	\$1,000
7718	Heathfield CT	\$1,000
7714	Heathfield CT	\$1,000
7710	Heathfield CT	\$1,000
7706	Heathfield CT	\$1,000
7676	Heathfield CT	\$1,000
7672	Heathfield CT	\$1,000
7668	Heathfield CT	\$1,000
7658	Heathfield CT	\$1,000
7652	Heathfield CT	\$1,000
7646	Heathfield CT	\$1,000
7640	Heathfield CT	\$1,000
7634	Heathfield CT	\$1,000
7618	Heathfield CT	\$1,000
7610	Heathfield CT	\$1,000
7604	Heathfield CT	\$1,000
7603	Heathfield CT	\$1,000
7607	Heathfield CT	\$1,000
7611	Heathfield CT	\$1,000
7615	Heathfield CT	\$1,000
7619	Heathfield CT	\$1,000
7623	Heathfield CT	\$1,000
7627	Heathfield CT	\$1,000

7631	Heathfield CT	\$1,000
7635	Heathfield CT	\$1,000
7639	Heathfield CT	\$1,000
7643	Heathfield CT	\$1,000
7647	Heathfield CT	\$1,000
7651	Heathfield CT	\$1,000
7655	Heathfield CT	\$1,000
7659	Heathfield CT	\$1,000
7663	Heathfield PL	\$1,000
7667	Heathfield CT	\$1,000
6416	Berkshire PL	\$1,000
6412	Berkshire PL	\$1,000
6408	Berkshire PL	\$1,000
6403	Berkshire PL	\$1,000
6407	Berkshire PL	\$1,000
6411	Berkshire PL	\$1,000
6415	Berkshire PL	\$1,000
6419	Berkshire PL	\$1,000
6423	Berkshire PL	\$1,000
6427	Berkshire PL	\$1,000
6431	Berkshire PL	\$1,000
6435	Berkshire PL	\$1,000
6406	Addington PL	\$1,000

6410	Addington PL	\$1,000
6414	Addington PL	\$1,000
6418	Addington PL	\$1,000
6422	Addington PL	\$1,000
6426	Addington PL	\$1,000
6405	Addington PL	\$1,000
6409	Addington PL	\$1,000
6413	Addington PL	\$1,000
6417	Addington PL	\$1,000
6421	Addington PL	\$1,000
6502	Berkshire PL	\$1,000
6506	Berkshire PL	\$1,000
6510	Berkshire PL	\$1,000
6529	Berkshire PL	\$1,000
6525	Berkshire PL	\$1,000
6521	Berkshire PL	\$1,000
6517	Berkshire PL	\$1,000
6513	Berkshire PL	\$1,000
6509	Berkshire PL	\$1,000
6505	Berkshire PL	\$1,000
6501	Berkshire PL	\$1,000
6414	Saunton PL	\$1,000
6410	Saunton PL	\$1,000

6408	Saunton PL	\$1,000
6406	Saunton PL	\$1,000
6404	Saunton PL	\$1,000
6402	Saunton PL	\$1,000
6401	Saunton PL	\$1,000
6403	Saunton PL	\$1,000
6407	Saunton PL	\$1,000
6411	Saunton PL	\$1,000
6415	Saunton PL	\$1,000
8041	Hampton CT	\$1,000
8037	Hampton CT	\$1,000
8033	Hampton CT	\$1,000
8029	Hampton CT	\$1,000
8025	Hampton CT	\$1,000
8021	Hampton CT	\$1,000
8017	Hampton CT	\$1,000
8015	Hampton CT	\$1,000
8009	Hampton CT	\$1,000
8005	Hampton CT	\$1,000
8001	Hampton CT	\$1,000
8010	Hampton CT	\$1,000
8006	Hampton CT	\$1,000
8002	Hampton CT	\$1,000

7964	Hampton CT	\$1,000
7960	Hampton CT	\$1,000
7956	Hampton CT	\$1,000
7952	Hampton CT	\$1,000
7948	Hampton CT	\$1,000
7944	Hampton CT	\$1,000
7940	Hampton CT	\$1,000
7936	Hampton CT	\$1,000
7932	Hampton CT	\$1,000
7928	Hampton CT	\$1,000
7924	Hampton CT	\$1,000
7920	Hampton CT	\$1,000
7916	Hampton CT	\$1,000
7912	Hampton CT	\$1,000
7908	Hampton CT	\$1,000
7904	Hampton CT	\$1,000
7901	Hampton CT	\$1,000
7903	Hampton CT	\$1,000
7905	Hampton CT	\$1,000
7907	Hampton CT	\$1,000
7909	Hampton CT	\$1,000
6403	Wentworth Crossing	\$1,000
6407	Wentworth Crossing	\$1,000

6411	Wentworth Crossing	\$1,000
6415	Wentworth Crossing	\$1,000
6419	Wentworth Crossing	\$1,000
6420	Wentworth Crossing	\$1,000
6416	Wentworth Crossing	\$1,000
6412	Wentworth Crossing	\$1,000
6408	Wentworth Crossing	\$1,000
6404	Wentworth Crossing	\$1,000
7219	Marston CT	\$1,000
7215	Marston CT	\$1,000
7211	Marston CT	\$1,000
7123	Marston CT	\$1,000
7119	Marston CT	\$1,000
7115	Marston CT	\$1,000
7109	Marston LN	\$1,000
7105	Marston CT	\$1,000
7101	Marston CT	\$1,000
7102	Marston CT	\$1,000
7106	Marston CT	\$1,000
7110	Marston CT	\$1,000
7114	Marston CT	\$1,000
7118	Marston CT	\$1,000
7122	Marston CT	\$1,000

7204	Marston CT	\$1,000
7208	Marston CT	\$1,000
7212	Marston CT	\$1,000
7216	Marston CT	\$1,000
7220	Marston CT	\$1,000
7302	Westminster Court	\$1,000
7306	Westminster Court	\$1,000
7310	Westminster Court	\$1,000
7314	Westminster Court	\$1,000
7318	Westminster Court	\$1,000
7322	Westminster Court	\$1,000
7323	Westminster Court	\$1,000
7319	Westminster Court	\$1,000
7315	Westminster Court	\$1,000
7311	Westminster Court	\$1,000
7307	Westminster Court	\$1,000
7303	Westminster CT	\$1,000
7304	Barclay CT	\$1,000
7308	Barclay CT	\$1,000
7312	Barclay CT	\$1,000
7316	Barclay CT	\$1,000
7320	Barclay CT	\$1,000
7324	Barclay CT	\$1,000

7328	Barclay CT	\$1,000
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7340	Barclay CT	\$1,000
7344	Barclay CT	\$1,000
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7343	Barclay CT	\$1,000
7339	Barclay CT	\$1,000
7313	Barclay CT	\$1,000
7309	Barclay CT	\$1,000
7305	Barclay CT	\$1,000
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8119	Dukes Wood CT	\$1,000
8115	Dukes Wood CT	\$1,000
8187	Abington CT	\$1,000
8183	Abington CT	\$1,000
8179	Abingdon CT	\$1,000
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8159	Abington CT	\$1,000
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8139	Abingdon CT	\$1,000
8135	Abingdon Ct	\$1,000
8131	Abingdon CT	\$1,000
8127	Abington CT	\$1,000
8123	Abington CT	\$1,000
8119	Abingdon CT	\$1,000
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8218	Abingdon CT	\$1,000
8226	Abingdon CT	\$1,000
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8334	Adingdon CT	\$1,000
8338	Abingdon CT	\$1,000
8305	Abingdon CT	\$1,000
8309	Abingdon CT	\$1,000
8315	Abingdon CT	\$1,000
8319	Abingdon CT	\$1,000
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8421	Abingdon CT	\$1,000
8425	Abingdon CT	\$1,000
8429	Abingdon CT	\$1,000
8433	Abingdon CT	\$1,000
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8408	Abingdon CT	\$1,000
8404	Abingdon CT	\$1,000
6901	Langley Place	\$1,000
6905	Langley Place	\$1,000
6909	Langley Place	\$1,000
6915	Langley Place	\$1,000
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6923	Langley Place	\$1,000
6927	Langley Place	\$1,000
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7003	Langley Place	\$1,000
7007	Langley Place	\$1,000
7011	Langley Place	\$1,000
7015	Langley Place	\$1,000
7019	Langley Place	\$1,000
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7014	Langley Place	\$1,000
7010	Langley Place	\$1,000
7006	Langley Place	\$1,000
7002	Langley Place	\$1,000
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6922	Langley Place	\$1,000
6918	Langley Place	\$1,000

6910	Langley Place	\$1,000
6906	Langley Place	\$1,000
6902	Langley Place	\$1,000
6750	Curzon Terrace	\$1,000
6748	Curzon Terrace	\$1,000
6744	Curzon Terrace	\$1,000
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6747	Curzon Terrace	\$1,000
6751	Curzon Terrace	\$1,000
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6909	Lennox Place	\$1,000
6915	Lennox Place	\$1,000
6919	Lennox Place	\$1,000
6923	Lennox Place	\$1,000
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6912	Lennox Place	\$1,000
6908	Lennox Place	\$1,000
6904	Lennox Place	\$1,000
7424	Matfair CT	\$1,000
7420	Mayfair CT	\$1,000
7412	Mayfair CT	\$1,000
7408	Mayfair CT	\$1,000
7404	Mayfair CT	\$1,000
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7318	Mayfair CT	\$1,000
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7310	Mayfair CT	\$1,000
7306	Mayfair CT	\$1,000
7302	Mayfair CT	\$1,000
7211	Marlow PL	\$1,000
7215	Marlow PI	\$1,000
7219	Marlow PL	\$1,000
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7251	Marlow PL	\$1,000
7255	Marlow PI	\$1,000
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7254	Marlow PI	\$1,000
7250	Marlow PL	\$1,000
7246	Marlow PI	\$1,000
7242	Marlow PL	\$1,000
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7230	Marlow PI	\$1,000
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7218	Marlow PL	\$1,000
7214	Marlow PL	\$1,000
7210	Marlow PL	\$1,000
7206	Marlow PI	\$1,000
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7226	Kensington CT	\$1,000
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7105	Kensington CT	\$1,000
7109	Kensington CT	\$1,000
7115	Kensington CT	\$1,000
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7139	Kensington CT	\$1,000
7203	Kensington CT	\$1,000
7207	Kensington CT	\$1,000
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7339	Kensington CT	\$1,000
7343	Kensington CT	\$1,000
7347	Kensington CT	\$1,000
7351	Kensington CT	\$1,000
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8223	Regents CT	\$1,000
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8203	Regents CT	\$1,000
8141	Regents CT	\$1,000
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8160	Collingwood CT	\$1,000
8164	Collingwood CT	\$1,000
8168	Collingwood CT	\$1,000
8172	Collingwood CT	\$1,000
8176	Collingwood CT	\$1,000
8180	Collingwood CT	\$1,000
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8125	Collingwood CT	\$1,000
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8113	Collingwood CT	\$1,000
8109	Collingwood CT	\$1,000
8105	Collingwood CT	\$1,000
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8035	Collingwood CT	\$1,000
8031	Collingwood CT	\$1,000
8027	Collingwood CT	\$1,000
8023	Collingwood CT	\$1,000
8019	Collingwood Ct	\$1,000
7922	Sloane Gardens CT	\$1,000
7918	Sloane Gardens CT	\$1,000
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7910	Sloane Gardens CT	\$1,000
7906	Sloane Gardens CT	\$1,000
7902	Sloane Gardens CT	\$1,000
7820	Sloane Gardens CT	\$1,000
7816	Sloane Gardens CT	\$1,000
7812	Sloane Gardens CT	\$1,000
7808	Sloane Gardens CT	\$1,000
7804	Sloane Gardens CT	\$1,000

7722	Sloane Gardens CT	\$1,000
7718	Sloane Gardens CT	\$1,000
7714	Sloane Gardens CT	\$1,000
7710	Sloane Gardens CT	\$1,000
7706	Sloane Gardens CT	\$1,000
7001	Stanhope PI	\$1,000
7005	Stanhope PL	\$1,000
7009	Stanhope PL	\$1,000
7015	Stanhope PL	\$1,000
7019	Stanhope PL	\$1,000
7023	Stanhope PL	\$1,000
7027	Stanhope PL	\$1,000
7031	Stanhope PI	\$1,000
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7039	Stanhope PI	\$1,000
7043	Stanhope PI	\$1,000
7047	Stanhope PI	\$1,000
7051	Stanhope PI	\$1,000
7052	Stanhope PL	\$1,000
7048	Stanhope PL	\$1,000
7044	Stanhope PL	\$1,000
7040	Stanhope PL	\$1,000
7032	Stanhope PL	\$1,000

7028	Stanhope PL	\$1,000
7024	Stanhope PI	\$1,000
7020	Stanhope PI	\$1,000
7016	Stanhope PL	\$1,000
7012	Stanhope PL	\$1,000
7008	Stanhope PL	\$1,000
7004	Stanhope PI	\$1,000
6922	Stanhope PL	\$1,000
6918	Stanhope PL	\$1,000
6914	Stanhope PI	\$1,000
6910	Stanhope PL	\$1,000
6906	Stanhope PL	\$1,000
6681	St. James Crossing	\$1,000
6677	St. James Crossing	\$1,000
6673	St. James Crossing	\$1,000
6659	St. James Crossing	\$1,000
6657	St. James Crossing	\$1,000
6653	St. James Crossing	\$1,000
6649	St. James Crossing	\$1,000
6645	St. James Crossing	\$1,000
6641	St. James Crossing	\$1,000
6637	St. James Crossing	\$1,000
6633	St. James Crossing	\$1,000

6629	St. James Crossing	\$1,000
6625	St. James Crossing	\$1,000
6628	St. James Crossing	\$1,000
6632	St. James Crossing	\$1,000
6652	St. James Crossing	\$1,000
6656	St. James Crossing	\$1,000
6660	St. James Crossing	\$1,000
6664	St. James Crossing	\$1,000
6668	St. James Crossing	\$1,000
6672	St. James Crossing	\$1,000
6676	St. James Crossing	\$1,000
6680	St. James Crossing	\$1,000
6682	St. James Crossing	\$1,000
6620	Hunter Combe CR	\$1,000
6616	Hunter Combe CR	\$1,000
6608	Hunter Combe CR	\$1,000
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6603	Hunter Combe CR	\$1,000
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8115	Fairhaven Glen	\$1,000
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8111	Fairhaven Glen	\$1,000
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8105	Fairhaven Glen	\$1,000
8033	Fairhaven Glen	\$1,000
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8021	Fairhaven Glen	\$1,000
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6608	St. James Crossing	\$1,000
7222	St. John's Way	\$1,000

7218	St. John's Way	\$1,000
7210	St. John's Way	\$1,000
7206	St. John's Way	\$1,000
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7112	St. John's Way	\$1,000
7108	St. John's Way	\$1,000
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7105	St. John's Way	\$1,000
7109	St. John's Way	\$1,000
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7207	St. John's Way	\$1,000
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7215	St. John's Way	\$1,000
7221	Churston LN	\$1,000
7217	Churston LN	\$1,000
7213	Churston LN	\$1,000

7209	Churston LN	\$1,000
7205	Churston LN	\$1,000
7201	Churston LN	\$1,000
6700	Virginia Crossing	\$1,000
6702	Virginia Crossing	\$1,000
6706	Virginia Crossing	\$1,000
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6718	Virginia Crossing	\$1,000
6722	Virginia Crossing	\$1,000
6726	Virginia Crossing	\$1,000
6730	Virginia Crossing	\$1,000
6734	Virginia Crossing	\$1,000
6738	Virginia Crossing	\$1,000
6742	Virginia Crossing	\$1,000
6746	Virginia Crossing	\$1,000
6733	Virginia Crossing	\$1,000
6729	Virginia Crossing	\$1,000
6725	Virginia Crossing	\$1,000
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6717	Virginia Crossing	\$1,000
6713	Virginia Crossing	\$1,000
6709	Virginia Crossing	\$1,000

6705	Virginia Crossing	\$1,000
6701	Virginia Crossing	\$1,000
7159	Prestwick CT	\$1,000
7155	Prestwick CT	\$1,000
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7135	Prestwick CT	\$1,000
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7123	Prestwick CT	\$1,000
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7130	Prestwick CT	\$1,000
7138	Prestwick CT	\$1,000
6618	Virginia Crossing	\$1,000

6614	Virginia Crossing	\$1,000
6610	Virginia Crossing	\$1,000
6606	Virginia Crossing	\$1,000
6602	Virginia Crossing	\$1,000
6528	Virginia Crossing	\$1,000
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6520	Virginia Crossing	\$1,000
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6512	Virginia Crossing	\$1,000
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6611	Virginia Crossing	\$1,000
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6507	Virginia Crossing	\$1,000
6503	Virginia Crossing	\$1,000
7101	Victoria CL	\$1,000
7105	Victoria Circle	\$1,000
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7113	Victoria Circle	\$1,000
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7121	Victoria Circle	\$1,000
7125	Victoria Circle	\$1,000
7129	Victoria CL	\$1,000
7133	Victoria Circle	\$1,000
7110	Victoria Circle	\$1,000
7116	Victoria Circle	\$1,000
7124	Victoria Circle	\$1,000
7128	Victoria Circle	\$1,000
7132	Victoria Circle	\$1,000
7136	Victoria Circle	\$1,000
7140	Victoria CL	\$1,000
7144	Victoria Circle	\$1,000
7148	Victoria CL	\$1,000
7152	Victoria Circle	\$1,000
7156	Victoria Circle	\$1,000
7160	Victoria CL	\$1,000
7164	Victoria Circle	\$1,000
7168	Victoria Circle	\$1,000
7172	Victoria Circle	\$1,000
7176	Victoria Circle	\$1,000
7180	Victoria Circle	\$1,000

7184	Victoria CL	\$1,000
7188	Victoria Circle	\$1,000
7192	Victoria Circle	\$1,000
7196	Victoria Circle	\$1,000
7198	Victoria Circle	\$1,000
7195	Victoria Circle	\$1,000
7191	Victoria CL	\$1,000
7187	Victoria Circle	\$1,000
7183	Victoria Circle	\$1,000
7179	Victoria Circle	\$1,000
7175	Victoria Circle	\$1,000
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7165	Victoria Circle	\$1,000
7163	Victoria Circle	\$1,000
7161	Victoria Circle	\$1,000
7159	Victoria Circle	\$1,000
7157	Victoria Circle	\$1,000
7893	Wilton Crescent CL	\$1,000
7889	Wilton Crescent CL	\$1,000
7885	Wilton Crescent CL	\$1,000

7881	Wilton Crescent CL	\$1,000
7877	Wilton Crescent CL	\$1,000
7873	Wilton Crescent CL	\$1,000
7869	Wilton Crescent CL	\$1,000
7865	Wilton Crescent CL	\$1,000
7861	Wilton Crescent CL	\$1,000
7857	Wilton Crescent CL	\$1,000
7853	Wilton Crescent CL	\$1,000
7849	Wilton Crescent CL	\$1,000
7845	Wilton Crescent CL	\$1,000
7841	Wilton Crescent CL	\$1,000
7837	Wilton Crescent CL	\$1,000
7833	Wilton Crescent CL	\$1,000
7829	Wilton Crescent CL	\$1,000
7825	Wilton Crescent CL	\$1,000
7821	Wilton Crescent CL	\$1,000
7817	Wilton Crescent CL	\$1,000
7813	Wilton Crescent CL	\$1,000
7809	Wilton Crescent CL	\$1,000
7805	Wilton Crescent CL	\$1,000
7801	Wilton Crescent CL	\$1,000
7423	Wimbledon CT	\$1,000
7419	Wimbledon CT	\$1,000

7415	Wimbledon CT	\$1,000
7409	Wimbledon CT	\$1,000
7405	Wimbledon CT	\$1,000
7319	Wimbledon CT	\$1,000
7315	Wimbledon CT	\$1,000
7311	Wimbledon CT	\$1,000
7307	Wimbledon CT	\$1,000
8036	Warwick Gardens LN	\$1,000
8032	Warwick Gardens LN	\$1,000
8028	Warwick Gardens LN	\$1,000
8020	Warwick Gardens LN	\$1,000
8006	Warwick Gardens LN	\$1,000
7928	Warwick Gardens LN	\$1,000
7916	Warwick Gardens LN	\$1,000
7912	Warwick Gardens LN	\$1,000
7908	Warwick Gardens LN	\$1,000
7904	Warwick Gardens LN	\$1,000
7903	Warwick Gardens LN	\$1,000
7907	Warwick Gardens LN	\$1,000
7911	Warwick Gardens LN	\$1,000
7915	Warwick Gardens LN	\$1,000
7919	Warwick Gardens LN	\$1,000
7923	Warwick Gardens LN	\$1,000

7927	Warwick Gardens LN	\$1,000
7931	Warwick Gardens LN	\$1,000
8005	Warwick Gardens LN	\$1,000
8009	Warwick Gardens LN	\$1,000
8015	Warwick Gardens LN	\$1,000
8019	Warwick Gardens LN	\$1,000
8023	Warwick Gardens LN	\$1,000
8027	Warwick Gardens LN	\$1,000
8031	Warwick Gardens LN	\$1,000
8035	Warwick Gardens LN	\$1,000
8105	Warwick Gardens LN	\$1,000
7203	Chatsworth CT	\$1,000
7207	Chatsworth CT	\$1,000
7211	Chatsworth CT	\$1,000
7215	Chatsworth CT	\$1,000
7219	Chatsworth CT	\$1,000
7301	Charsworth CL	\$1,000
7305	Chatsworth CT	\$1,000
7317	Chatsworth CT	\$1,000
7321	Chatsworth CT	\$1,000
7325	Chatsworth CT	\$1,000
7329	Chatsworth CT	\$1,000
7330	Chatsworth CT	\$1,000

7326	Chatsworth CT	\$1,000
7322	Chatsworth CT	\$1,000
7318	Chatsworth CT	\$1,000
7314	Chatsworth CT	\$1,000
7310	Chatsworth CT	\$1,000
7306	Chatsworth CT	\$1,000
7302	Chatsworth CT	\$1,000
7218	Chatsworth CT	\$1,000
7214	Chatsworth CT	\$1,000
7210	Chatsworth CT	\$1,000
7128	Chatsworth CT	\$1,000
7124	Chatsworth CT	\$1,000
7120	Chatsworth CT	\$1,000
7108	Chatsworth CT	\$1,000
7104	Chatsworth CT	\$1,000
7103	Chatsworth CT	\$1,000
7107	Chatsworth CT	\$1,000
7111	Chatsworth CT	\$1,000
7115	Chatsworth CT	\$1,000
7119	Chatsworth CT	\$1,000
7123	Chatsworth CT	\$1,000
7127	Chatsworth CT	\$1,000
7131	Chatsworth CT	\$1,000

7601	Whitebridge Glen	\$1,000
7603	Whitebridge Glen	\$1,000
7605	Whitebridge Glen	\$1,000
7607	Whitebridge Glen	\$1,000
7609	Whitebridge Glen	\$1,000
7611	Whitebridge Glen	\$1,000
7613	Whitebridge Glen	\$1,000
7615	Whitebridge Glen	\$1,000
7617	Whitebridge Glen	\$1,000
7619	Whitebridge Glen	\$1,000
7621	Whitebridge Glen	\$1,000
7623	Whitebridge Glen	\$1,000
7625	Whitebridge Glen	\$1,000
7627	Whitebridge Glen	\$1,000
7703	Whitebridge Glen	\$1,000
7705	Whitebridge Glen	\$1,000
7707	Whitebridge Glen	\$1,000
7709	Whitebridge Glen	\$1,000
7711	Whitebridge Glen	\$1,000
7713	Whitebridge Glen	\$1,000
7715	Whitebridge Glen	\$1,000
7717	Whitebridge Glen	\$1,000
7719	Whitebridge Glen	\$1,000

7721	Whitebridge Glen	\$1,000
7723	Whitebridge Glen	\$1,000
7725	Whitebridge Glen	\$1,000
7727	Whitebridge Glen	\$1,000
7729	Whitebridge Glen	\$1,000
7731	Whitebridge Glen	\$1,000
7733	Whitebridge Glen	\$1,000
7735	Whitebridge Glen	\$1,000
7737	Whitebridge Glen	\$1,000
7739	Whitebridge Glen	\$1,000
7741	Whitebridge Glen	\$1,000
7745	Whitebridge Glen	\$1,000
7749	Whitebridge Glen	\$1,000
7903	Whitebridge Glen	\$1,000
7905	Whitebridge Glen	\$1,000
7907	Whitebridge Glen	\$1,000
7909	Whitebridge Glen	\$1,000
7911	Whitebridge Glen	\$1,000
7913	Whitebridge Glen	\$1,000
7923	Whitebridge Glen	\$1,000
7927	Whitebridge Glen	\$1,000
7931	Whitebridge Glen	\$1,000
7935	Whitebridge Glen	\$1,000

7939	Whitebridge Glen	\$1,000
7943	Whitebridge Glen	\$1,000
7947	Whitebridge Glen	\$1,000
7951	Whitebridge Glen	\$1,000
7955	Whitebridge Glen	\$1,000
7959	Whitebridge Glen	\$1,000
7963	Whitebridge Glen	\$1,000
7967	Whitebridge Glen	\$1,000
7944	Whitebridge Glen	\$1,000
7918	Whitebridge Glen	\$1,000
7906	Whitebridge Glen	\$1,000
7902	Whitebridge Glen	\$1,000
7748	Whitebridge Glen	\$1,000
7744	Whitebridge Glen	\$1,000
7742	Whitebridge Glen	\$1,000
7740	Whitebridge Glen	\$1,000
7738	Whitebridge Glen	\$1,000
7720	Whitebridge Glen	\$1,000
7714	Whitebridge Glen	\$1,000
7712	Whitebridge Glen	\$1,000
7710	Whitebridge Glen	\$1,000
7708	Whitebridge Glen	\$1,000
7706	Whitebridge Glen	\$1,000

7704	Whitebridge Glen	\$1,000
7702	Whitebridge Glen	\$1,000
7700	Whitebridge Glen	\$1,000
6318	Whitebridge CT	\$1,000
6316	Walton Heath PL	\$1,000
6314	Walton Heath PL	\$1,000
6312	Walton Heath PL	\$1,000
6310	Walton Heath PL	\$1,000
6308	Walton Heath PL	\$1,000
6306	Walton Heath PL	\$1,000
6304	Walton Heath PL	\$1,000
6303	Walton Heath PL	\$1,000
6305	Walton Heath PL	\$1,000
6307	Walton Heath PL	\$1,000
6309	Walton Heath PL	\$1,000
6311	Walton Heath PL	\$1,000
6313	Walton Heath PL	\$1,000
6317	Walton Heath PL	\$1,000
6319	Walton Heath PL	\$1,000
7630	Whitebridge Glen	\$1,000
7628	Whitebridge Glen	\$1,000
7624	Whitebridge Glen	\$1,000
7622	Whitebridge Glen	\$1,000

7612	Whitebridge Glen	\$1,000
7610	Whitebridge Glen	\$1,000
7608	Whitebridge Glen	\$1,000
7606	Whitebridge Glen	\$1,000
7604	Whitebridge Glen	\$1,000
7602	Whitebridge Glen	\$1,000
7203	St. George's Way	\$1,000
7209	St. George's Way	\$1,000
7213	St. George's Way	\$1,000
7217	St. George's Way	\$1,000
7362	Windemere LN	\$1,000
7358	Windemere LN	\$1,000
7354	Windemere LN	\$1,000
7350	Windemere LN	\$1,000
7346	Windemere LN	\$1,000
7342	Windemere LN	\$1,000
7338	Windemere LN	\$1,000
7334	Windemere LN	\$1,000
7330	Windemere LN	\$1,000
7326	Windemere LN	\$1,000
7322	Windemere LN	\$1,000
7318	Windemere LN	\$1,000
7303	Windemere LN	\$1,000

7307	Windemere LN	\$1,000
7311	Windemere LN	\$1,000
7315	Windemere LN	\$1,000
7319	Windemere LN	\$1,000
7323	Windemere LN	\$1,000
7329	Windemere LN	\$1,000
7349	Windemere LN	\$1,000
7353	Windemere LN	\$1,000
7357	Windemere LN	\$1,000
7301	St. George's Way	\$1,000
7305	St. George's Way	\$1,000
7311	St. Georges Way	\$1,000
7317	St. George's Way	\$1,000
7321	St. George's Way	\$1,000
7327	St. George's Way	\$1,000
7331	St. George's Way	\$1,000
7335	St. George's Way	\$1,000
7339	St. George's Way	\$1,000
7340	St. George's Way	\$1,000
7336	St. Geoges Way	\$1,000
7332	St. George's Way	\$1,000
7328	St. George's Way	\$1,000
7324	St. George's Way	\$1,000

7320	St. George's Way	\$1,000
7316	St. George's Way	\$1,000
7312	St. George's Way	\$1,000
7308	St. Geoges Way	\$1,000
7304	St. George's Way	\$1,000
7300	St. George's Way	\$1,000
7212	St. Georges Way	\$1,000
7208	St. George's Way	\$1,000
7204	St. George's Way	\$1,000
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Totals		\$1,202,000

