

Staff Report

for the Regular Meeting of the Board of Directors, June 26, 2019

TO: Honorable Board of Directors

FROM: Chip Close, Water Operations Manager
Aurora Tipton, Customer Service Administrator

DATE: June 17, 2019

SUBJECT: **Placing Delinquent Accounts on District Assessment Roll for Collection**

OPERATIONS

RECOMMENDATION ACTION:

Adopt Resolution No. 2019-15 and Resolution No. 2019-16 placing delinquent accounts on County Assessment Roll for Collection for Nevada and Placer Counties.

BACKGROUND:

The District proactively works with our customer base to provide options for past due balances. This helps many customers stay current and continue water service. Unfortunately, the District also experiences a number of customers that have delinquent balances in spite of bill notifications. In these cases, the District sends the customer a notification that a lien will be added to the property via the County tax role, if not paid. For those who do not respond, the District utilizes its rights provided by the California Water Code Section 25806, attached for reference. In summary, this section states that any charges for water or other services that remain unpaid, may in the discretion of the District, be added to and become a part of the annual assessment levied upon the real property and shall constitute a lien on that real property.

In order to levy special taxes for collection on the County's tax rolls, a resolution is required annually prior to the submittal deadline established by each County. Total parcels with delinquent balances are up 3.25% over 2018, however the total delinquent balance is 15% lower than 2018. The following table summarizes 10 years of tax transfer data by number of parcels and total delinquent balance:

YEAR	PARCELS	DELINQUENT BALANCE
2019	540	\$ 83,038.82
2018	523	\$ 97,795.82
2017	543	\$ 83,235.70
2016	517	\$ 70,572.90
2015	559	\$ 71,804.02
2014	582	\$ 89,539.66
2013	591	\$ 105,399.94
2012	624	\$ 106,230.88
2011	594	\$ 102,618.74
2010	519	\$ 78,558.54

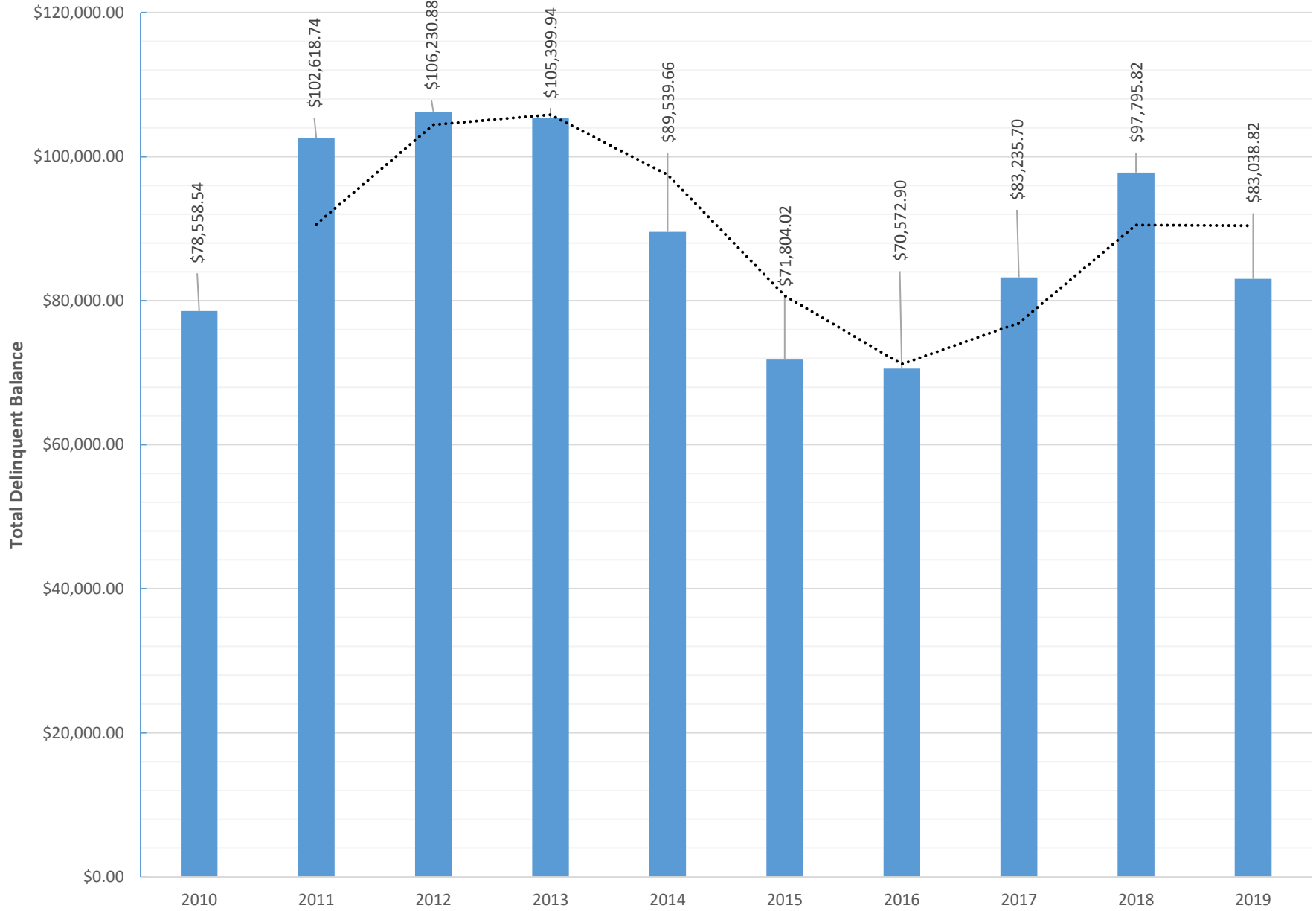
BUDGETARY IMPACT:

A total of \$83,038.82 for charges billed and uncollected in 2018 will be realized upon the adoption of the resolutions.

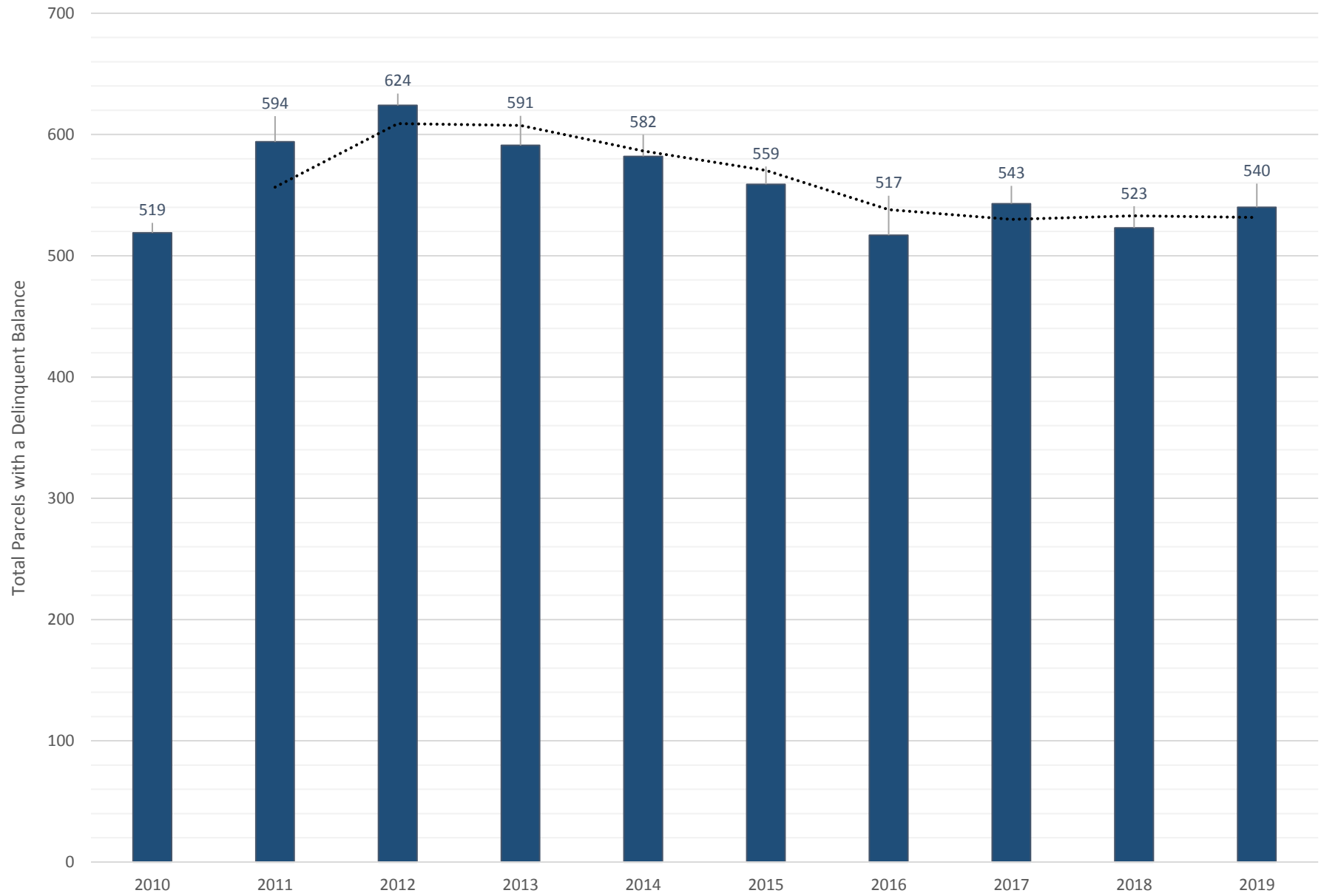
Attachments (1):

- Graph of 10-year tax collection trend by parcel count
- Graph of 10-year tax collection trend by total delinquent balance
- State of California Water Code Section 25806
- Resolution No. 2019-15 with exhibits
- Resolution No. 2019-16 with exhibits

10 Year Tax Collection Trend by Total Delinquent Balance



10 Year Tax Collection Trend by Parcel Count



State of California

WATER CODE

Section 25806

25806. (a) In case any charges for water and other services or either remain unpaid, the amount of the unpaid charges may, in the discretion of the district:

(1) If unpaid at the time specified for delivery of the assessment book to the collector, be added to and become a part of the annual assessment levied upon the real property upon which the water for which the charges are unpaid was used and upon the real property subject to the charges for any other district services and shall constitute a lien on that real property. However, if, during the year preceding the date on which the first installment of real property taxes which evidence the charges appears on the roll, any real property to which the lien would attach has been transferred or conveyed to a bona fide purchaser for value, or if a lien of a bona fide encumbrancer for value has been created and attaches thereon, then the lien which would otherwise be imposed by this subdivision shall not be added to and become part of the annual assessment nor shall it attach to the real property.

(2) Be secured at any time by filing for record in the office of the county recorder of any county, a certificate specifying the amount of the charges and the name and address of the person liable therefor.

From the time of recordation of the certificate, the amount required to be paid together with interest and penalty constitutes a lien upon all real property in the county owned by the person or afterwards, and before the lien expires, acquired by him or her. The lien has the force, priority, and effect of a judgment lien and shall continue for 10 years from the date of the filing of the certificate unless sooner released or otherwise discharged. The lien may, within 10 years from the filing of the certificate or within 10 years from the date of the last extension of the lien in the manner herein provided, be extended by filing for record a new certificate in the office of the county recorder of any county and from the time of the filing the lien shall be extended to the real property in such county for 10 years unless sooner released or otherwise discharged.

When the charges have become delinquent, they may be collected in the manner provided for the collection of delinquent assessments in Chapter 5 (commencing with Section 26075) and Chapter 6 (commencing with Section 26225) of Division 11 of Part 10.

(b) Where the county assumes the responsibility of assessment and collection pursuant to Chapter 7 (commencing with Section 26500), the amount of the unpaid charges may be added to, and become part of, the annual assessment levied upon the real property upon which the water for which the charges are unpaid was used and upon the real property subject to the charges for any other district services and shall

constitute a lien on that real property upon recordation of the order confirming the assessment in the office of the county recorder of the county in which the real property is situated. However, if, during the year preceding the date on which the first installment of real property taxes which evidence the charges appears on the roll, any real property to which the lien would attach has been transferred or conveyed to a bona fide purchaser for value, or if a lien of a bona fide encumbrancer for value has been created and attaches thereon, then the lien which would otherwise be imposed by this subdivision shall not attach to the real property and the costs of the water and services or either, as confirmed, relating to the property shall be transferred to the unsecured roll for collection.

(Amended by Stats. 1987, Ch. 1052, Sec. 2.)



RESOLUTION NO. 2019-15

OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

**PLACING DELINQUENT ACCOUNTS ON DISTRICT ASSESSMENT ROLL
FOR COLLECTION – NEVADA COUNTY**

WHEREAS the Board of Directors of the Nevada Irrigation District has submitted bills to certain members of said District for charges assessed in accordance with Sections 22280 and 25806 of the Water Code of the State of California; and

WHEREAS the recipients of water applicable to those charges have not made payment; and

WHEREAS a continuous Standard Form Tax Collection Services Contract between the District and the Nevada County Board of Supervisors was previously approved.

RESOLVED that the Board of Supervisors of the County of Nevada be requested to levy payment in the following amounts against the parcels listed on the attached exhibit and hereby made a part of this resolution.

BE IT FURTHER RESOLVED that the Secretary of this District is directed to forward certified copies of this resolution to the Board of Supervisors of the County of Nevada.

ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting thereof held on the 26th day of June, 2019, by the following roll call vote:

- AYES: Directors:
- NOES: Directors:
- ABSTAINING: Directors:
- ABSENT: Directors:

President of the Board of Directors

ATTEST

Board Secretary

Tax Transfer Listing Nevada County

2019

<u><i>parcel_id</i></u>	<u><i>Amount</i></u>
N002-240-022-000	82.20
N002-270-004-000	79.20
N002-270-012-000	171.32
N002-450-018-000	184.18
N002-550-009-000	79.20
N002-680-011-000	79.20
N002-700-004-000	78.20
N002-730-002-000	149.44
N0036-210081-000	79.20
N004-040-049-000	72.00
N004-040-051-000	68.00
N004-051-007-000	72.00
N004-051-016-000	79.20
N004-070-014-000	72.00
N004-070-030-000	72.00
N004-070-044-000	864.72
N004-070-058-000	72.00
N004-070-074-000	72.00
N004-100-019-000	79.92
N004-180-022-000	72.00
N004-441-062-000	79.20
N004-490-011-000	4,451.52
N004-501-030-000	72.00
N004-600-003-000	151.20
N004-670-016-000	36.00
N004-670-018-000	72.00
N005-010-018-000	42.70
N0057-300005-000	72.00
N006-421-002-000	72.00
N006-481-008-000	735.16
N006-481-009-000	79.20
N006-481-016-000	79.20
N006-710-010-000	36.00
N006-720-028-000	371.52
N006-820-020-000	72.00

<i>parcel_id</i>	<i>Amount</i>
N006-820-027-000	129.42
N007-140-022-000	257.30
N007-260-009-000	72.00
N007-340-010-000	233.70
N007-380-017-000	72.00
N007-400-006-000	72.00
N007-410-015-000	72.00
N008-810-033-000	146.64
N008-980-029-000	24.62
N009-190-007-000	242.34
N009-370-011-000	72.00
N009-430-031-000	72.00
N011-031-004-000	72.00
N011-031-009-000	72.00
N011-041-041-000	72.00
N011-041-043-000	72.00
N011-151-036-000	72.00
N011-171-012-000	36.00
N011-230-006-000	548.04
N011-680-003-000	72.00
N011-700-004-000	72.00
N012-030-002-000	79.20
N012-030-018-000	72.00
N012-030-019-000	72.00
N012-030-022-000	72.00
N012-040-045-000	72.00
N012-050-001-000	159.48
N012-091-002-000	72.00
N012-100-017-000	79.20
N012-151-026-000	79.20
N012-180-016-000	79.20
N012-210-002-000	30.00
N012-210-003-000	36.84
N012-210-045-000	72.00
N012-261-004-000	151.20
N012-261-029-000	36.00
N012-261-031-000	72.00
N012-261-038-000	72.00
N012-261-047-000	72.00

<i>parcel_id</i>	<i>Amount</i>
N012-641-014-000	79.20
N012-641-051-000	87.32
N012-710-011-000	383.70
N012-790-025-000	79.20
N020-030-010-000	72.00
N020-060-036-000	72.00
N020-350-006-000	72.00
N020-370-005-000	72.00
N020-490-002-000	396.42
N020-500-007-000	72.00
N020-750-023-000	72.00
N020-780-047-000	72.00
N020-780-051-000	54.00
N020-830-010-000	72.00
N020-850-002-000	72.00
N020-890-020-000	72.00
N021-130-025-000	72.00
N021-650-015-000	72.00
N021-660-010-000	36.00
N021-660-011-000	42.00
N021-660-012-000	42.00
N021-660-027-000	42.00
N021-660-045-000	42.00
N021-670-004-000	42.00
N021-680-012-000	79.20
N021-700-006-000	82.00
N021-700-012-000	72.00
N021-700-016-000	717.00
N021-730-051-000	72.00
N021-780-015-000	36.00
N022-130-025-000	171.32
N022-160-004-000	1,697.02
N022-310-022-000	276.56
N022-690-007-000	36.00
N022-690-018-000	72.00
N023-020-003-000	72.00
N023-222-002-000	79.20
N023-222-030-000	72.00
N023-310-010-000	79.20

<i>parcel_id</i>	<i>Amount</i>
N023-320-021-000	79.20
N023-330-003-000	72.00
N023-350-010-000	72.00
N023-390-003-000	72.00
N023-430-016-000	72.00
N023-430-037-000	72.00
N023-450-026-000	72.00
N023-460-002-000	36.00
N023-470-011-000	36.00
N023-480-040-000	72.00
N023-510-013-000	72.00
N023-600-002-000	72.00
N023-600-003-000	72.00
N023-600-004-000	72.00
N023-600-005-000	72.00
N023-600-006-000	72.00
N023-600-008-000	72.00
N023-630-008-000	72.00
N023-630-011-000	72.00
N024-060-002-000	22.00
N024-140-001-000	72.00
N024-290-003-000	72.00
N024-360-003-000	72.00
N024-390-001-000	72.00
N024-430-002-000	72.00
N024-440-001-000	72.00
N024-470-001-000	36.00
N024-480-009-000	54.00
N024-530-007-000	72.00
N024-530-009-000	72.00
N024-560-014-000	138.56
N024-590-014-000	72.00
N024-640-020-000	72.00
N024-640-028-000	72.00
N024-650-008-000	72.00
N024-690-008-000	72.00
N024-700-003-000	72.00
N024-760-003-000	72.00
N024-800-005-000	72.00

<i>parcel_id</i>	<i>Amount</i>
N024-830-004-000	36.00
N024-850-035-000	72.00
N024-850-056-000	72.00
N024-880-028-000	72.00
N025-160-008-000	171.32
N025-220-046-000	72.00
N025-251-021-000	72.00
N025-271-006-000	79.20
N025-410-012-000	160.00
N025-420-007-000	79.20
N025-490-050-000	372.64
N025-500-040-000	348.00
N025-512-028-000	20.84
N025-520-063-000	108.00
N025-570-011-000	79.20
N026-010-008-000	79.20
N026-050-011-000	48.24
N026-050-015-000	72.00
N026-050-016-000	374.56
N026-340-003-000	72.00
N026-370-014-000	253.06
N028-010-027-000	79.20
N028-040-003-000	79.20
N028-060-018-000	197.70
N028-070-004-000	79.20
N028-070-012-000	72.00
N028-070-026-000	365.44
N028-070-034-000	72.00
N028-080-029-000	72.00
N028-191-052-000	79.20
N028-200-003-000	133.08
N028-200-065-000	72.00
N028-221-003-000	158.40
N028-221-022-000	72.00
N028-221-030-000	488.00
N028-221-039-000	72.00
N028-261-042-000	144.46
N028-261-052-000	72.00
N028-280-037-000	36.00

<i>parcel_id</i>	<i>Amount</i>
N028-280-038-000	72.00
N028-280-058-000	72.00
N028-360-011-000	168.30
N028-410-005-000	36.00
N030-170-006-000	491.96
N031-030-011-000	259.44
N031-060-021-000	255.16
N031-060-022-000	257.22
N031-120-003-000	256.58
N031-150-017-000	72.00
N031-270-008-000	45.80
N031-330-029-000	72.00
N031-430-018-000	72.00
N032-640-031-000	72.00
N032-640-042-000	36.00
N033-210-007-000	36.00
N033-270-007-000	36.00
N033-300-035-000	144.00
N033-320-003-000	72.00
N033-380-020-000	72.00
N033-560-005-000	72.00
N033-620-004-000	72.00
N034-280-002-000	72.00
N034-280-003-000	443.84
N034-280-006-000	263.68
N034-300-034-000	36.00
N035-030-019-000	72.00
N035-192-008-000	248.72
N035-200-038-000	72.00
N035-230-004-000	72.00
N035-350-020-000	72.00
N035-360-003-000	243.08
N035-412-019-000	72.00
N035-420-010-000	79.20
N035-550-003-000	36.00
N035-550-020-000	79.20
N036-020-012-000	353.71
N036-020-050-001	72.00
N036-030-016-000	72.00

<i>parcel_id</i>	<i>Amount</i>
N036-060-002-000	79.20
N036-060-010-000	79.20
N036-080-012-000	72.00
N036-120-006-000	79.20
N036-190-001-000	126.26
N036-190-024-000	144.00
N036-240-002-000	72.00
N036-240-003-000	72.00
N036-250-021-000	72.00
N036-250-022-000	72.00
N036-250-041-000	72.00
N036-280-011-000	79.20
N036-280-023-000	72.00
N036-280-024-000	72.00
N036-301-008-000	72.00
N036-680-032-000	96.30
N037-030-011-000	72.00
N037-030-048-000	72.00
N037-040-005-000	263.68
N037-060-054-000	72.00
N037-060-057-000	72.00
N037-070-003-000	72.00
N037-170-030-000	347.10
N037-180-015-000	236.44
N037-200-014-000	72.00
N037-220-022-000	72.00
N037-220-025-000	72.00
N037-270-005-000	72.00
N037-270-009-000	72.00
N037-270-059-000	72.00
N037-360-009-000	72.00
N037-430-004-000	72.00
N038-170-027-000	72.00
N038-210-007-000	72.00
N038-220-021-000	72.00
N038-220-027-000	36.00
N038-230-015-000	32.74
N038-240-016-000	536.92
N039-020-027-000	72.00

<i>parcel_id</i>	<i>Amount</i>
N039-020-028-000	72.00
N039-060-004-000	72.00
N039-060-008-000	72.00
N039-060-012-000	36.00
N039-060-013-000	36.00
N039-060-017-000	36.00
N039-060-018-000	72.00
N039-070-008-000	36.00
N039-070-014-000	36.00
N039-080-010-000	72.00
N039-090-027-000	72.00
N039-240-021-000	72.00
N039-270-009-000	36.00
N039-270-016-000	72.00
N039-270-023-000	72.00
N039-280-006-000	72.00
N039-300-001-000	72.00
N050-030-010-000	65.00
N050-051-016-000	79.20
N050-060-010-000	79.20
N050-070-004-000	141.04
N050-070-009-000	79.20
N050-070-020-000	79.20
N050-070-021-000	72.00
N050-110-026-000	79.20
N050-160-035-000	79.20
N050-170-013-000	79.20
N050-170-016-000	79.20
N050-420-020-000	72.00
N050-430-029-000	72.00
N050-500-009-000	72.00
N051-020-006-000	79.20
N051-050-004-000	72.00
N051-060-016-000	36.00
N051-060-017-000	251.92
N051-060-034-000	72.00
N051-070-024-000	309.74
N051-070-047-000	309.74
N051-070-062-000	72.00

<i>parcel_id</i>	<i>Amount</i>
N051-120-006-000	72.00
N051-120-008-000	36.00
N051-130-029-000	79.20
N051-131-014-000	79.20
N051-151-017-000	72.00
N051-200-007-000	72.00
N051-210-044-000	72.00
N051-260-026-000	258.90
N051-270-050-000	36.00
N051-300-010-000	147.38
N051-300-024-000	132.10
N051-300-027-000	144.46
N051-300-040-000	79.20
N051-321-002-000	263.38
N051-330-023-000	72.00
N051-330-039-000	79.20
N051-340-047-000	79.20
N051-350-027-000	79.20
N051-390-025-000	72.00
N051-450-003-000	167.32
N052-010-003-000	79.20
N052-010-023-000	79.20
N052-070-027-000	79.20
N052-070-059-000	79.20
N052-180-036-000	79.20
N052-200-015-000	79.20
N052-200-040-000	79.20
N052-200-063-000	303.80
N052-300-002-000	1,109.54
N052-310-003-000	79.20
N052-310-015-000	79.20
N052-320-007-000	1,373.98
N052-320-014-000	158.40
N052-340-012-000	79.98
N052-370-044-000	79.20
N053-060-010-000	79.20
N053-240-011-000	72.00
N053-240-012-000	72.00
N053-250-002-000	72.00

<i>parcel_id</i>	<i>Amount</i>
N053-250-019-000	72.00
N053-280-027-000	365.30
N053-290-018-000	79.20
N053-300-007-000	36.00
N053-450-015-000	72.00
N054-010-045-000	79.20
N054-090-029-000	444.74
N054-110-014-000	80.00
N054-130-010-000	191.92
N054-140-018-000	72.00
N054-320-018-000	79.20
N054-320-020-000	298.80
N054-320-021-000	69.80
N054-320-022-000	79.20
N054-330-016-000	79.20
N054-360-015-000	79.20
N054-410-014-000	79.20
N054-440-003-000	492.20
N054-490-024-000	79.20
N055-050-014-000	79.20
N055-050-039-000	80.52
N055-080-038-000	79.20
N055-090-034-000	324.40
N055-110-026-000	72.00
N055-110-054-000	80.58
N055-120-019-000	79.20
N055-120-043-000	185.82
N055-150-004-000	576.50
N055-150-013-000	79.20
N056-010-001-000	225.06
N056-010-015-000	287.00
N056-071-016-000	79.20
N056-071-035-000	458.78
N056-100-008-000	2,112.50
N056-100-030-000	131.02
N056-140-006-000	72.00
N056-160-060-000	72.00
N056-190-019-000	79.20
N056-190-021-000	79.20

<i>parcel_id</i>	<i>Amount</i>
N056-201-011-000	72.00
N056-210-006-000	79.20
N056-210-009-000	160.00
N056-210-012-000	79.20
N056-250-006-000	79.20
N056-260-035-000	72.00
N056-270-006-000	79.20
N056-300-014-000	192.42
N056-330-016-000	184.18
N056-340-035-000	184.18
N056-350-012-000	79.20
N056-360-022-000	80.58
N056-410-010-000	72.00
N056-470-005-000	72.00
N056-480-016-000	36.00
N056-480-017-000	36.00
N056-480-018-000	36.00
N056-480-019-000	36.00
N056-480-020-000	36.00
N056-480-021-000	36.00
N056-480-022-000	36.00
N056-480-023-000	36.00
N056-480-024-000	36.00
N056-480-025-000	36.00
N057-020-014-000	104.04
N057-020-066-000	124.04
N057-030-001-000	1,379.90
N057-050-051-000	79.18
N057-071-009-000	79.20
N057-110-002-000	182.72
N057-110-038-000	226.38
N057-110-048-000	184.18
N057-141-009-000	483.80
N057-141-073-000	72.00
N057-160-005-000	80.00
N057-160-029-000	79.20
N057-170-012-000	72.00
N057-240-006-000	79.20
N057-240-020-000	121.90

<i>parcel_id</i>		<i>Amount</i>
N057-260-010-000		79.20
N057-270-005-000		72.00
N057-270-015-000		72.00
<i>Parcel Count:</i>	428	58,629.75



RESOLUTION NO. 2019-16

OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

**REQUESTING COLLECTION OF CHARGES ON TAX ROLL FOR
TAX YEAR 2019/2020– PLACER COUNTY**

WHEREAS, the Nevada Irrigation District (hereinafter “District”) requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to Sections 22280 and 25806 of the Water Code of the State of California, attached hereto; and

WHEREAS, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Directors of the Nevada Irrigation District that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of State law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of District.
4. In consideration for the County’s collection of the charge through the County’s property tax roll, the District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the “Indemnified Parties”) from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the

collection by County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.

5. The District agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District by County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer such persons to County officers and employees for response.
6. The District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code Sections 29304 and 51800.

PASSED AND ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting hereof held on the 26th day of June, 2019, by the following roll call vote:

AYES: Directors:
NOES: Directors:
ABSTAINING: Directors:
ABSENT: Directors:

President of the Board of Directors

ATTEST:

Board Secretary

Tax Transfer Listing Placer County

2019

<u><i>parcel_id</i></u>	<u><i>Amount</i></u>
P018-070-022-000	79.20
P018-110-028-000	79.20
P020-012-022-000	79.20
P020-012-023-000	72.00
P020-060-048-000	79.20
P020-060-056-000	25.60
P020-100-001-000	203.44
P020-100-010-000	171.32
P020-110-013-000	130.58
P020-143-005-000	563.20
P020-145-041-000	251.92
P020-145-076-000	288.32
P020-164-023-000	72.00
P020-165-013-000	79.20
P020-167-022-000	496.40
P020-167-024-000	168.30
P020-167-047-000	79.20
P020-170-033-000	79.20
P021-190-021-000	168.30
P021-190-035-000	72.00
P021-200-024-000	370.04
P021-200-043-000	370.04
P021-200-048-000	370.04
P021-200-051-000	79.20
P021-200-064-000	370.04
P021-241-047-000	79.20
P021-250-029-000	79.20
P026-030-027-000	79.20
P026-030-032-000	79.20
P026-030-064-000	79.20
P026-040-005-000	79.20
P026-071-012-000	392.70
P026-100-005-000	963.04
P026-110-013-000	79.20
P026-130-017-000	79.20

<i>parcel_id</i>	<i>Amount</i>
P026-130-030-000	216.54
P026-171-008-000	79.20
P026-171-029-000	4,804.74
P026-200-035-000	279.12
P026-200-056-000	42.54
P026-231-007-000	202.64
P026-231-019-000	72.00
P026-290-047-000	79.20
P026-350--011-00	819.20
P026-350-031-510	157.88
P026-350-034-000	72.00
P026-380-035-000	149.48
P031-091-018-000	79.20
P031-140-017-000	185.82
P031-280-069-000	79.20
P031-300-022-000	133.38
P031-300-037-000	319.98
P031-300-039-000	158.40
P031-360-051-000	79.20
P031-370-024-000	79.20
P031-430-060-000	112.80
P031-440-005-000	131.82
P031-440-046-00	65.00
P038-021-019-000	276.42
P038-021-025-000	79.20
P038-032-019-000	72.00
P038-032-052-000	255.46
P038-040-050-000	384.86
P038-080-002-000	36.00
P038-080-062-000	72.00
P038-080-064-000	157.20
P038-080-072-000	256.74
P038-080-082-000	72.00
P038-180-005-000	208.54
P038-272-021-000	271.40
P038-272-046-000	715.45
P038-320-010-000	72.00
P038-330-017-000	72.00

<i>parcel_id</i>	<i>Amount</i>
P051-010-035-000	72.00
P051-010-039-000	36.00
P051-030-084-000	72.00
P051-030-085-000	72.00
P051-050-060-000	79.20
P051-061-011-000	69.00
P051-070-051-000	79.20
P051-080-025-000	79.20
P051-080-069-000	72.00
P051-090-023-000	79.20
P051-090-033-000	36.00
P051-180-065-000	36.00
P051-180-097-000	72.00
P051-220-004-000	562.48
P051-220-022-000	72.00
P051-250-011-510	384.26
P051-250-012-510	228.14
P051-260-008-530	328.46
P052-020-029-000	85.82
P052-060-074-000	274.84
P052-270-038-000	359.44
P052-470-001-000	151.20
P075-040-073-000	407.64
P075-050-001-000	79.20
P075-050-002-000	79.20
P075-050-051-000	79.20
P075-050-055-000	269.00
P075-050-069-000	79.20
P075-050-074-000	131.86
P075-070-020-000	72.00
P075-130-057-000	80.00
P076-020-047-000	72.00
P076-020-061-000	79.20
P076-030-045-000	79.20
P076-030-052-000	79.20
P076-043-009-000	72.00
P076-043-010-000	250.68
P076-043-011-000	36.00

<i>parcel_id</i>		<i>Amount</i>
P076-051-001-000		72.00
P076-051-019-000		216.46
P076-061-005-000		273.78
P076-120-029-000		79.20
P076-156-024-000		79.20
P076-380-008-000		256.12
<i>Parcel Count:</i>	112	24,409.07