



CITY OF SACRAMENTO

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CITY MANAGER'S OFFICE
RECEIVED
JAN 6 1981

DEPARTMENT OF FINANCE
915 I STREET
ROOM 112
SACRAMENTO, CALIFORNIA 95814
TELEPHONE (916) 449-5736

JACK R. CRIST
DIRECTOR OF FINANCE
FRANK MUGARTEGUI
ASSISTANT DIRECTOR

January 6, 1981

City Council
Sacramento, California

Honorable Members in Session:

SUBJECT: Financial Status Report of Public Improvement Assessment Program

SUMMARY

The purpose of this report is to provide a financial status report as of July 1, 1980, of the City of Sacramento's Public Improvement Assessment Program. The attached report from Michael Medema, Revenues and Collections Officer, dated December 19, 1980, includes a overview discussion, a financial summary and commentary, and a conclusion. The following five exhibits are also attached for your information:

- Exhibit I - Financial Position of the Assessment Funds as of 6/30/80
- Exhibit II - Improvement Districts Completed and Bonded During Fiscal 1980
- Exhibit III - Improvement Districts in Process as of July 1980
- Exhibit IV - Delinquent 1915 Assessments as of 10/1/80
- Exhibit V - Memo, Council Report, and Resolution regarding establishment of a reserve account for 1915 Bonds.

This item is for Council information only.

Respectfully submitted,

Jack R. Crist
Jack R. Crist
Director of Finance

APPROVED
BY THE CITY COUNCIL

JAN 13 1981

OFFICE OF THE
CITY CLERK

FOR COUNCIL INFORMATION ONLY

Walter J. Slive
Walter J. Slive
City Manager

JRC/bb
FA:81003

January 13, 1981
All Districts

*Ref
Bud Fair
Comm*



CITY OF SACRAMENTO

DEPARTMENT OF FINANCE

DIVISION OF REVENUES AND COLLECTIONS

915 I STREET

ROOM 104

SACRAMENTO, CA 95814

TELEPHONE (916) 449-5681

MICHAEL L. MEDEMA

REVENUES AND COLLECTIONS OFFICER

December 19, 1980

MEMORANDUM

TO: Jack R. Crist, Director of Finance

FROM: Michael L. Medema, Revenues & Collections Officer

SUBJECT: FINANCIAL STATUS REPORT OF PUBLIC IMPROVEMENT ASSESSMENT PROGRAM

Copy to: Frank Mugartegui, Phil Ezell, Tom Friery, Don Sperling, Ron Parker, John Varozza, Irv Moraes, Jim Puthuff, Leliand Savage, Jim Jackson, Walt Slipe.

SUMMARY

The purpose of this report is to provide a financial status report as of July 1, 1980, of the City of Sacramento's Public Improvement Assessment Program.

OVERVIEW

As stated in the previous report of January 15, 1980, "In terms of overall understanding, the place to begin when discussing public improvement assessments is with definitions of terms. The casual reader tends to become confused in any discussion of 1911 vs. 1915 Acts/Bonds, etc. Accordingly, the following discussion is extracted word for word from a report by recognized experts in this field:

'There are two basic reasons for assessments and assessment bonds in a given project:

- (a) To insure equitable and objective distribution of costs among the properties affected and benefited.
- (b) To provide the owners of benefited properties with the means for paying their share of the cost over a period of years at reasonable rates.

'The acts relating to assessment proceedings in this state are classified as:

- (a) Assessment Acts
- (b) Assessment Bond Acts
- (c) Combined Assessment Bond Acts

'The Assessment Acts are the laws which set forth the procedures for accomplishing the work of local improvement and for levying the assessment to pay for such work. The Assessment Acts available and in common use are the Municipal Improvement Act of 1913 and the Improvement Act of 1911.

- 'Assessment Bond Acts set forth the procedures for the authorization and issuance of assessment bonds to represent any assessments which are not paid in cash. The Assessment Bond Acts in common use are the Improvement Bond Act of 1911 and the Improvement Bond Act of 1915.

'The Act in common use for both the levy of the assessment and the issuance of bonds is the Improvement Act of 1911.

'These acts may be used in various combinations. There can be a 1913 Act assessment with a 1911 Act or a 1915 Act bond; or there may be a 1911 Act assessment with a 1911 Act or 1915 Act bond. There is no such thing as a 1913 Act bond or a 1915 Act assessment."

"It is the normal practice for assessment proceedings to be started by the following procedures:

1. Petition signed by over 60% of the property owners within a proposed district which states they waive the Special Assessment Investigation, Limitation, and Majority Protest Act of 1931.
2. Constitution Act, whereas the Council declares the public convenience and necessity requires the improvement which also waives the Special Assessment Investigation, Limitation, and Majority Protest Act of 1931.
3. County Health Certificate declaring a health hazard.
4. Special Assessment Investigation, Limitation, and Majority Protest Act of 1931. This act is used when less than 60% of the property owners request improvements or when the City Engineer feels improvements are necessary.

"With respect to the City of Sacramento, it has generally been our practice in the past to use 1911 Act Improvement proceedings and 1915 Bonds. However, as the reader of this report will realize, the city on six occasions utilized the 1913 Improvement Act and in addition has to a limited extent made use of the 1911 Bond Act.

"Also, in terms of overview understanding, the reader should be aware of the fact that the City Finance Department is currently accounting for the transactions of the various improvement acts and related bonds. . ." in three(3) funds. These funds are described as follows:

"1915 Act Special Assessment Fund #6 - 38

The 1915 Act Fund was created to account for the transactions of assessments under the Improvement Act of 1911 using 1915 Act Bonds to raise the funds needed to pay the contractors for construction completed. This fund records the payments received from the benefited property owners and the corresponding payments to the bond holders. The provisions of the 1915 Bond Act require that the City contribute to the Assessment Fund the unpaid delinquent assessments annually.

"This may be paid from the available surplus funds of the City's General Fund or, for pre-Proposition 13 assessments, the legislative body may, by law, levy 10¢ per \$100 of assessed value override tax to pay the delinquencies. . . . For the City of Sacramento, all delinquencies have historically been paid for by the General Fund." (See Exhibit IV, Schedule I, F-1, Delinquency Data at June 30, for amount of annual transfers for the last ten fiscal years.) "In the case of the 1911 Act improvement procedures, the contractors are required to bear the cost of construction until the project is completed and the final assessments are recorded and bonds are issued."

"The City's approximately 19,000 1915 Act Assessments are billed to property owners annually using an automated billing system.

"1911 Act Special Assessment Fund #6 - 39

The 1911 Act Fund was created to account for the transactions of assessments under the improvement Act of 1911 using 1911 Act Bonds. Under this Act, each benefited property is assessed for its equal share of improvements. Upon determination of the total assessments, bonds are issued to raise the unpaid balance of the assessments. This fund records the payments received from the benefited property owners and the corresponding payments to the bond holders. For each unpaid assessment a bond in an equal amount is issued. The City does not have any obligation to pay the bond holders."

The City's approximately 500 1911 Act assessments are manually billed on an annual basis.

1913 Act Special Assessment Fund #6 - 36

The 1913 Act Fund as used by the City of Sacramento is the vehicle to account for capital projects authorized by that act. The city issues 1915 Act Bonds to support these projects.

FINANCIAL SUMMARY

This statistical data is provided to give the reader an understanding of the scope of the Special Assessment Program:

1911 Act Assessments

	<u>Number of Districts</u>	<u>Number of Individual Assessments</u>	<u>Amount of Assessments*</u>
6/30/79	11	85	\$153,190
Increase (Decrease)	—	—	(30,453)
6/30/80	<u>11</u>	<u>85</u>	<u>\$122,737</u>

* Current and future receivable, principal only.

1915 Act Assessments

	<u>Number of Districts</u>	<u>Number of Individual Assessments</u>	<u>Amount of Assessments*</u>
6/30/79	321	24,752	\$25,132,703
		(5,732)**	
New Assessments	8	2,332	2,856,937
Current Principal Paid	(29)	(934)	(2,041,505)
Assessments paid in full by property owners	(3)	(1,553)	(2,610,819)
Adjustment	<u> </u>	<u> </u>	<u>3,067</u>
6/30/80	<u>297</u>	<u>18,863</u>	<u>\$23,340,383***</u>
Increase (Decrease)	<u>(24)</u>	<u>(5,889)</u>	<u>(\$ 1,792,320)</u>

* Current and future receivable, principal only.

** Paid in full prior to 6/30/79; listed as part of balance 6/30/79.

*** Current (#1171 6-38) \$ 1,977,739
 Future (#1173 6-38) 21,362,644
 \$23,340,383

FINANCIAL COMMENTARY

Exhibit I attached shows the assessment funds' financial position as of June 30, 1980. Total assessments receivable (1911 and 1915 Act Bonds) is \$23,463,120 and total assessment bonds payable is \$25,577,197 at that date as detailed on the Balance Sheet. Cash, accruals, and fund balance essentially make up the remainder of the balance sheet components. The fund balance on June 30, 1980, totals \$597,833 and represents the excess of fund assets on an accrual basis over fund obligations.

Exhibit II attached details the improvement districts completed and bonded during fiscal 1980.

Exhibit III attached details the improvement districts in process as of July 1980.

Exhibit IV attached details the delinquent 1915 Assessments as of October 1, 1980.

Exhibit V attached is a copy of the memo, council report, and resolution regarding establishment of a reserve account for 1915 Bonds. Also included is a copy of the Special Assessment Bond Report dated December 7, 1979, from the City Treasurer.

DELINQUENT ASSESSMENTS OUTSTANDING

	<u>1911 Act</u>	<u>1915 Act</u>	<u>Total</u>
Current year delinquencies	\$ 259	\$291,864	\$292,123
Prior years' delinquencies	<u>\$ 1,520</u>	<u>232,319</u>	<u>233,839</u>
TOTAL	<u>\$ 1,779</u>	<u>\$524,183 *</u>	<u>\$525,962</u>

* Agrees with City of Sacramento June 30, 1980, Annual Financial Report: Page 2 (Combined Balance Sheet, General Fund) and page 17 (Note P(2)(b) regarding Reported Reserves and Designations of General Fund).

Within the total amount for 1915 of \$524,183, the amount of \$124,043 represents seven delinquencies over \$5,000 each. These seven delinquencies break down as follows:

<u>NUMBER</u>	<u>ACTION</u>	<u>AMOUNT</u>
5	Referred to City Attorney on 6/30/80 for foreclosure	\$ 97,443
2	First year delinquencies; preliminary follow-up prior to foreclosure.	<u>\$ 26,600</u>
<u>TOTALS</u> 7		<u>\$124,043</u>

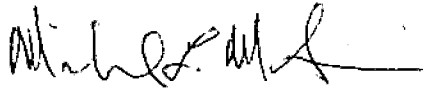
This is a decrease of \$267,681 from last year's total of \$391,724 for delinquencies over \$5,000. The percentage of decrease is 68%.

In the case of the 1915 Act delinquencies, the General Fund annually at June 30 transfers to the Special Assessment Fund an amount equal to the current year's unpaid delinquent assessment (as prescribed by state law). Subsequent collections of the delinquencies are deposited in the City General Fund. (The related receivable is recorded on the Combined Balance Sheet-General Fund.) For fiscal year 1979-1980, \$291,864 was transferred from the General Fund to the Special Assessment Fund in support of current year delinquencies. This amount was up approximately 2.4% from the prior year's transfer of \$295,105. (For details, see Exhibit IV attached). As of October 1, 1980, the total delinquencies on 1915 accounts have been reduced from \$524,183 on June 30, 1980, to \$424,308.

CONCLUSION

Progress is continuing in terms of internal administration of the Special Assessment Program. Though the total amount of delinquencies increased slightly in fiscal 1979-1980, there was a significant decrease in delinquent accounts over \$5,000. This was due to continued follow-up procedures. If additional procedures are implemented for collection of smaller accounts, it can be reasonably assumed that further significant decreases will result.

Currently, an EDP system for the 1911 Act Bonds has been designed. It is in the process of being refined and implemented and should be on-line by this time next year. Also planned is a re-write of the 1915 Bond System. This should eliminate manual postings of paid assessments. With the Parcel Master File going on-line within the next thirty days, ownership records will be more up-to-date and accurate. This will be helpful to the billing process.



Michael L. Medema
Revenues & Collections Officer

MLM: cc

Attached: Exhibits 5

EXHIBIT I

ALL SPECIAL ASSESSMENT FUNDS

SPECIAL ASSESSMENT FUNDS

A Special Assessment Fund is used to account for the construction and financing of certain public improvements, such as residential streets, sidewalks, storm sewers, or for the provision of services which are to be paid for wholly or in part from special assessments levied against the benefited property. The fact that special assessment improvements are paid for completely or in part by property owners in a limited geographical area specially benefited distinguishes them from improvements which benefit the entire community and which are paid for out of general revenues or through the issuance of general obligation bonds.

Special Assessment Funds

1911 Assessments
1913 Assessments
1915 Assessments

CITY OF SACRAMENTO
SPECIAL ASSESSMENT FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1980

<u>Assets</u>	<u>1911 Act Fund</u>	<u>1913 Act Fund</u>	<u>1915 Act Fund</u>	<u>Total</u>
Cash and investments	\$ 35,554	\$80,282	\$ 5,124,396	\$ 5,240,232
Receivables:-				
Accounts		70	579	649
Accrued interest			134,821	134,821
Assessments:				
Current	1,779		1,977,739	1,979,518
Long-term	<u>120,958</u>		<u>21,362,644</u>	<u>21,483,602</u>
Total assets	<u>\$158,291</u>	<u>\$80,352</u>	<u>\$28,600,179</u>	<u>\$28,838,822</u>
 <u>Liabilities and Fund Balance</u>				
Liabilities:-				
Accounts payable and accrued expenses	\$ 23,435	\$80,041	\$ 965,651	\$ 1,069,127
Matured bonds and interest payable	12,119		455,639	467,758
Prepaid assessments due to bond holders			739,310	739,310
Assessment bonds payable:				
Current	1,779		2,082,705	2,084,484
Long-term	<u>120,958</u>		<u>23,371,755</u>	<u>23,492,713</u>
Deferred revenue			<u>387,597</u>	<u>387,597</u>
Total liabilities	<u>158,291</u>	<u>80,041</u>	<u>28,002,657</u>	<u>28,240,989</u>
Fund balance:				
Reserved for delinquent assessments			40,000	40,000
Designated for capital projects/maintenance		311	<u>557,522</u>	<u>557,833</u>
Total fund balance		<u>311</u>	<u>597,522</u>	<u>597,833</u>
Total liabilities and fund balance	<u>\$158,291</u>	<u>\$80,352</u>	<u>\$28,600,179</u>	<u>\$28,838,822</u>

NOTE G

NOTE P-(5)

See accompanying notes to financial statements.

CITY OF SACRAMENTO
SPECIAL ASSESSMENT FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1980

	<u>1911 Act Fund</u>	<u>1913 Act Fund</u>	<u>1915 Act Fund</u>	<u>Total</u>
Revenues:				
Interest on assessments	\$10,653		\$2,117,801	\$2,128,454
Interest on investments		<u>\$311</u>	<u>380,436</u>	<u>380,747</u>
Total revenues	<u>10,653</u>	<u>311</u>	<u>2,498,237</u>	<u>2,509,201</u>
Expenditures:				
Interest expense	10,653		2,089,928	2,100,581
Services and supplies			<u>4,355</u>	<u>4,355</u>
Total expenditures	<u>10,653</u>		<u>2,094,283</u>	<u>2,104,936</u>
Excess of revenues over expenditures	-0-	311	403,954	404,265
Fund balances, July 1	-0-	-0-	153,568	153,568
Equity transfer from supplemental retirement fund			<u>40,000</u>	<u>40,000</u>
Fund balances, June 30	<u>\$ -0-</u>	<u>\$311</u>	<u>\$ 597,522</u>	<u>\$ 597,833</u>

See accompanying notes to financial statements.

NOTE G - SPECIAL ASSESSMENT BONDS PAYABLE

Bonds outstanding at June 30, 1980, collateralized by the benefited property and/or the general funds of the City of Sacramento consist of the following:

1915 Act Special Assessment Bonds with interest rates ranging from 5.0% to 9.2% and maturities ranging from 1980 to 2001.	\$25,454,460
1911 Act Special Assessment Bonds with interest rates ranging from 5.0% to 8.0% and maturities ranging from 1980 to 1995.	<u>122,737</u>
	<u>\$25,577,197</u>

NOTE P - NATURE AND PURPOSE OF REPORTED RESERVES AND DESIGNATIONS OF FUND BALANCES

5) City council authorized reserve to comply with 1915 Act Assessment Bond financing covenant	\$40,000
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(See Exhibit V, Resolution 80-222, April 8, 1980)

E X H I B I T II
1915 ASSESSMENTS
CURRENT YEAR PROJECTS

CITY OF SACRAMENTO
1915 SPECIAL ASSESSMENTS FUND 6-38
CURRENT YEAR PROJECTS RECONCILED TO ASSESSMENTS

Assessment District/Contractor	(1) Chart #	(1) R.O.I. #	(1) R.O.I. Date	(5) City Engineer Estimate	(5)&(2) R.O.A. Date	(2) Amount of Contract	(2) Total Assessment	(2) Cost: City Contribution	(4) Amount Collected by Contractor	(3) Amount Unpaid	(1) Bond Principal	(1) Total Amount To Be Coll.
Southgate-Meadowview Village St. Lighting A.D./M&M Electric	1533	4808	5-23-78	\$ 245,000.00	6-13-78	\$ 259,394.00	\$ 113,250.00	\$ 173,033.40	\$ 35,812.50	\$ 77,437.50	\$ 77,437.50	\$ 130,837.82
River Gardens A.D/ Granite Const. Co.	1534	4722	5-30-78	539,904.75	6-27-78	582,459.30	217,286.64	424,368.59	76,164.74	141,121.90	141,121.90	279,637.20
South Pocket, Area Sanitary Sewer A.D #1/Ernest E. Pestana, Inc.	1535	B-4543	8-16-77	1,118,860.87	9-13-77	1,116,339.90	2,668,804.41	465,000.00	240,992.38	2,427,812.03	2,427,812.03	4,017,325.46
Silica Ave. Water A.D/ A.&E. Pipe Lines, Inc.	1536	4882	1-9-79	3,295.00	1-30-79	6,901.00	7,907.93	-0-	-0-	7,907.93	7,907.93	13,018.76
Oak Park St. Lighting A.D/ Collins Electrical Co., Inc.	1537	M-4818	8-22-78	147,000.00	9-19-78	149,060.00	67,331.83	96,634.17	30,743.85	36,587.98	36,587.98	59,959.46
Del Rio Junction St., A.D/ Granite Const. Co.	1538	4888	7-17-79	467,840.50	8-14-79	415,708.30	106,615.66	373,980.74	39,285.24	67,330.42	67,330.42	138,533.60
Jessie Ave. Sewer A.D/ Parrish, Inc.	1539	4886	10-9-79	49,100.00	10-30-79	46,024.00	58,678.23	-0-	-0-	58,678.23	58,678.23	97,707.80
Connie Drive A.D/ Teichert Const.	1540	4912	5-8-79	209,163.60	6-5-79	259,053.30	62,671.85	228,943.95	22,611.19	40,060.66	40,060.66	79,380.80
Total Issued FY 79-80				<u>\$2,780,164.72</u>		<u>\$2,834,939.80</u>	<u>\$3,302,546.55</u>	<u>\$1,761,960.85</u>	<u>\$445,609.90</u>	<u>\$2,856,936.65</u>	<u>\$2,856,936.65</u>	<u>\$4,816,400.90</u>

- (1) Information Obtained From Bond Charts
- (2) From Book 25 Assessments
- (3) Bond Sheets - Assessment Files
- (4) Column 7 Less Column 10
- (5) From Assessment Files

EXHIBIT III
DISTRICTS UNDER CONTRACT



CITY OF SACRAMENTO

November 20, 1980

REAL ESTATE AND STREET ASSESSMENTS DIVISION

915 I STREET
CITY HALL ROOM 207

SACRAMENTO, CALIFORNIA 95814
TELEPHONE (916) 449-5626

IRVIN E. MORAES
REAL ESTATE SUPERVISOR

MEMO: ASSESSMENT DISTRICTS UNDER CONTRACT AS OF JULY 1980
TO: CAROL SMITH
FROM: CARL PROVOST, ASST. REAL ESTATE SUPERVISOR

<u>R.O.I.</u>	<u>PROJECT</u>	<u>BOND TYPE</u>	<u>EST. BOND AMOUNT</u>
4863	Fig Street A. D.	1915	163,319
4861	15th, 16th, T & U Streets Alley A. D.	1911	21,032
4922	Warwick & Mascot Ave. A. D.	1915	103,865
4887	Del Paso Hgts. A. D. No. 2	1915	35,250
4874	Del Paso Hgts A. D. No. 1	1915	73,690
4856	Southside St. Lt. A. D.	1915	63,777
4913	Del Paso Hgts. A. D. No. 3	1915	179,314
5013	Del Paso Hgts. A. D. No. 4-A	1915	76,778
5065	Del Rio Junction A. D. No. 2	1915	124,828
5018	Brentwood Village & Freeport Vill St. Ltg. A.D.	1915	*107,682
5036	Tangerine Ave. A. D.	1911	* 88,458
4892	San Carlos Way-14th Avenue A. D.	1915	*342,115
4947	Stockton Blvd. Drainage A. D.	1911	*103,114

*Contract Price

E X H I B I T I V
1915 P U B L I C I M P R O V E M E N T
A S S E S S M E N T D E L I N Q U E N C I E S

CITY OF SACRAMENTO

- SCHEDULE I. F-1 -

1915 ACT PUBLIC IMPROVEMENT ASSESSMENT COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Assessments Due at July 1	Assessments Collected at June 30	Delinquency Data at June 30		Uncollected By Year of Origin
			Amount	Percent	
1970-71	\$2,760,441	\$2,471,164	\$289,277	10.48	\$ 4,063
1971-72	2,650,407	2,406,243	244,164	9.21	14,379
1972-73	2,622,486	2,419,338	203,148	7.75	14,499
1973-74	2,667,718	2,406,929	260,789	9.78	15,329
1974-75	2,570,452	2,325,436	245,016	9.53	17,244
1975-76	2,749,244	2,498,938	250,306	9.10	28,617
1976-77	4,520,585	3,832,941	687,644	15.21	29,030
1977-78	4,010,833	3,685,215	325,618	8.12	38,086
1978-79	3,858,898	3,573,793	285,105	7.39	63,672
1979-80	3,994,104	3,702,240	291,864	7.31	291,864

- SCHEDULE I. F-2 -

1915 ACT PUBLIC IMPROVEMENT ASSESSMENTS INDEBTEDNESS
AS OF JUNE 30, 1980

Payable During Fiscal Year	Principal	Interest	Total
1980-81	\$ 2,082,705	\$ 1,803,110	\$ 3,885,815
1981-82	2,206,310	1,650,046	3,856,356
1982-83	1,760,989	1,522,321	3,283,310
1983-84	1,628,575	1,404,561	3,033,136
1984-85	1,596,663	1,276,582	2,873,245
1985-86	1,510,355	1,165,747	2,676,102
1986-87	1,447,457	1,064,921	2,512,378
1987-88	1,505,994	963,497	2,469,491
1988-89	1,516,786	849,159	2,365,945
1989-90	1,453,421	734,945	2,188,366
1990-91	1,754,328	600,594	2,354,922
1991-92	1,683,868	466,997	2,150,865
1992-93	1,268,099	354,901	1,623,000
1993-94	1,195,815	262,115	1,457,930
1994-95	1,066,142	176,688	1,242,830
1995-96	845,474	104,025	949,499
1996-97	712,825	45,493	758,318
1997-98	109,132	14,674	123,806
1998-99	64,881	8,103	72,984
1999-2000	51,724	3,702	55,426
2000-2001	22,882	874	23,756
Total	\$25,484,425	\$14,473,055	\$39,957,480

E X H I B I T IV - A
1915 PUBLIC IMPROVEMENT
ASSESSMENT DELINQUENCIES
OVER \$5,000 EACH

1915 PUBLIC IMPROVEMENT ASSESSMENT DELINQUENCIES IN AMOUNTS OVER \$5,000.00

NAME & ADDRESS OF OWNER as of 10/1/80	CHART NO.	ACCOUNT NO.	TOTAL DELINQUENT*	1979-80	PRIOR YEARS	YR. LAST PRINCIPAL PMT. DUE	AREA
Aegean Ltd. C/O Dale Williams 234 E 17th St. Ste. 106 Costa Mesa, Ca 92627	1468	M812-401-30	\$ 17,599.24	\$ 17,599.24	-----	Re-assessed to Chart 1468-08 on 3/18/80	Lts E,F,T,U,V,W Meadowview Col. & Par 12-B-2-B Map 31
Sharrah, M. N. Etal** 141 Sycamore Avenue San Mateo, Ca 94402	1517	M849-130-50	11,739.50	7,465.90	\$ 4,273.60	1992-93	Par 72-A & Par 73-A of Lots 30,31,32 Rio Linda Sub 8
Sharrah, M. N. Etal** 141 Sycamore Avenue San Mateo, Ca 94402	1517	M849-130-60	7,248.61	4,609.84	2,638.77	1992-93	Par 72-B & 73-B of Lots 30,31,32 Rio Linda Sub 8
Stone, John ** P.O. Box 160333 Sacramento, Ca 95816	1247	M710-8-1B	66,033.98	5,752.00	60,281.98	1980-81	Undivided 1/2 int. Par 8-B-2 Map 31 & 9-A & 9B
Underwood Wiese Co. 3425 American River Dr. Sacramento, Ca 95825	1480	M713-3017-1	9,000.68	9,000.68	-----	1990-91	Parcel 17-A Map 40
Valley Hi Village ** 7121 Via Colina San Jose, Ca 95139	1381-04	M713-9023-2	6,761.80	3,080.34	3,681.46	1984-85	Parcel D of Parcel A of Par 1-B-1 Map 54
Ribeiro, Eugene & Lexia** 1410 Granada San Marino, Ca	1263	M816-1-3	5,659.42	25.28	5,634.14	1981-82	Lot 1 Meadowview Village No. 1
TOTAL \$5,000.00 or OVER			\$ 124,043.23	\$ 47,533.28	\$ 76,509.95		

* ASSESSMENT ONLY, DOES NOT INCLUDE PENALTIES

** REFERRED TO CITY ATTORNEY ON 6/30/80 FOR FORECLOSURE

E X H I B I T IV - B

1975 PUBLIC IMPROVEMENT
ASSESSMENT DELINQUENCIES

\$1,000 to \$5,000 EACH

1915 PUBLIC IMPROVEMENT ASSESSMENT DELINQUENCIES IN AMOUNTS \$1,000 - \$5,000

NAME & ADDRESS OF OWNER as of 10/1/80	CHART NO.	ACCOUNT NO.	TOTAL DELINQUENT*	1979-80	PRIOR YEARS	YR. LAST PRINCIPAL PMT. DUE	AREA
George & Linda McClarrinon 926 J St. Bldg. #609 Sacramento, Ca 95814	1386	B312-1-00	\$ 3,724.10	\$ 3,724.10	----	1984-85	N80.065 of W50.18 Lot 1 Blk. K-L, 11-12
Fritz H. Heimer ** El Rosario #392 Marbella, Malaga Spain	1383	M714-1405-00	1,637.30	----	\$ 1,637.30	1984-85	Lts 5 & 6, Blk. 14, Avondale #2
Mathaniel Walker 2001 Broadway Sacramento, Ca 95818	1378-04 1466	M32-137-00	1,075.44	344.78	730.66	1984-85 1989-90	Lot 37 Basford Estates No. 2
Arian W & Edith Winn 7800 17th Ave Sacramento, Ca 95818	1419	M41-9533-06	1,211.50	387.20	824.30	1987-88	S342 of N362 of E½ Lot 9533 Bonniemead
Harold & Mary D. Hunt ** 7656 17th Ave Sacramento, Ca 95818	1419 1502	M48-1409-02	1,881.16	----	1,881.16	1987-88 1991-92	E98 Lt 11409 & 11410 Add. A to Brighton
Clyde A & Jean P Wares P.O. Box 9738 Sacramento, Ca 95823	1513	M50-44-00	2,192.90	907.02	1,285.88	1992-93	Lts 10544,10545,10546 10547,10548, & 10549 Brighton Park
Robert Del Ponte ** 254 Florin Rd. Sacramento, Ca 95831	1302-20	M58-1000-00	1,865.45	256.16	1,609.29	1981-82	Par A Campus Commons University Square No. 1
555 University Square 350 University Ave Sacramento, Ca 95831	1302-20	M58-1008-00	2,335.87	1,513.38	822.49	1981-82	Lot B Campus Commons University Square No. 1
James H Hendricks Etal 2980 29th Ave Sacramento, Ca 95820	1454	M725-36-02	1,134.90	165.88	969.02	1988-89	E½ Lot 36 City Farms
Julian Toole ** P. O. Box 831 Tustin, Ca 92680	1417	M729-316-03	1,776.58	180.00	1,596.58	1986-87	W½ Lot 316 City Farms No. 5

1915 PUBLIC IMPROVEMENT ASSESSMENT DELINQUENCIES IN AMOUNTS \$1,000 - \$5,000

NAME & ADDRESS OF OWNER as of 10/1/80	CHART NO.	ACCOUNT NO.	TOTAL DELINQUENT*	1979-80	PRIOR YEARS	YR. LAST PRINCIPAL PMT. DUE	AREA
Barima Realty Corp. ** C/O Martin Feiger 270 State St. Hackensack, NJ	1417	M729-334-1	\$ 1,174.90	\$ 106.78	\$ 1,068.12	1986-87	W52.13 Lot 334 City Farms No. 5
Colonial Baptist Church** 4831 63rd St. Sacramento, Ca 95820	1449	M612-3-5	1,885.51	388.76	1,496.75	1988-89	E223.03 of W248.03 of S95 Lot 3 Colonial Acres No. 2
Colonial Baptist Church** 4831 63rd St. Sacramento, Ca 95820	1449	M612-4-3	3,771.08	777.54	2,993.54	1988-89	E275 of W300' Lot 4 Colonial Acres No. 2
Colonial Baptist Church** 4831 63rd St. Sacramento, Ca 95820	1449	M612-5-4	3,771.08	777.54	2,993.54	1988-89	E275 of W300 of Lot 5 Colonial Acres No. 2
Frank S Hernandez ** 9303 Folsom Blvd. No. 63 Sacramento, Ca 95826	1259 1375	M731-1107	1,433.94	101.94	1,332.00	1981-82 1984-85	Lot 107 Cordova Townsite
Willie H Whiteside 2421 52nd Ave. Sacramento, Ca 95822	1479	M731-1329	1,294.66	312.48	982.18	1990-91	Lot 329 Cordova Townsite
Hugh H & Tina Henderson** 2434 49th Ave. Sacramento, Ca 95822	1479	M731-1334	1,452.44	311.46	1,140.98	1990-91	Lot 334 Cordova Townsite
Edelstein Development Corp** 9444 Laguna Creek Dr.	1176	M736-6153-2	1,297.90	----	1,297.90	1978-79	Par B,C, & D Ehrhardt Acs. Exc. Ptn to City
Nien Hwa Linda Wang 96 Southlite Cr. Sacramento, Ca 95831	1525	M783-7418	1,348.86	1,348.86	----	1993-94	Lot 1340 Greenhaven #13

NAME & ADDRESS OF OWNER as of 10/1/80	CHART NO.	ACCOUNT NO.	TOTAL DELINQUENT*	1979-80	PRIOR YEARS	YR. LAST PRINCIPAL PMT. DUE	AREA
D. N. & Dorman R. C. Kimball 2722 L St. Sacramento, Ca 95816	1528	M783-7749	\$ 1,313.42	\$ 1,313.42	----	1993-94	Lot 49 Greenhaven #16
Ronald C Dorman C/O Ed Goodin 5679 Freeport Blvd. Sacramento, Ca 95822	1528	M783-7750	1,313.42	1,313.42	----	1993-94	Lot 50 Greenhaven #16
M H Pantera Const. Co. P. O. Box 22757 Sacramento, Ca 95822	1528	M783-7758	2,046.66	2,046.66	----	1993-94	Lot 58 Greenhaven #16
Crocker Homes Inc. 6375 Clark Ave. Dublin, Ca 94566	1480-08	M799-2100-1	1,441.84	1,441.84	-----	1990-91	Lot A Lake Crest Village #2
James C 7 Maxine C Waller 787 Shoreside Dr. Sacramento, Ca 95831	1523	M800-430	1,606.40	1,606.40	----	1993-94	Lot 30 Lake Greenhaven Shores #5
Gene F Enterprises 15 Mast Ct. Sacramento, Ca 95831	1523	M800-473	1,258.20	1,258.20	----	1993-94	Lot 73 Lake Greenhaven Shores #5
Harold K. Parker P.O. Box 3021 El Macero, Ca 95818	1523	M800-506	1,460.98	1,460.98	----	1993-94	Lot 106 Lake Greenhaven Shores #5
Clement Tamraz ** 5240 Marione Dr. Carmichael, Ca 95608	1303 1395	M841-2615	2,171.70	186.30	\$ 1,985.40	1981-82 1985-86	Par 15 SW $\frac{1}{4}$ Sec 25 Rancho Del Paso
Rudolph A & Lupe A Garcia ** 2201 North Ave Sacramento, Ca 95838	1303 1395	M841-2673	1,525.74	164.26	1,361.48	1981-82 1985-86	Par 73 SW $\frac{1}{4}$ Sec 25 Rancho Del Paso

1915 PUBLIC IMPROVEMENT ASSESSMENT DELINQUENCIES IN AMOUNTS \$1,000 - \$5,000

NAME & ADDRESS OF OWNER as of 10/1/80	CHART NO.	ACCOUNT NO.	TOTAL DELINQUENT	1979-80	PRIOR YEARS	YR. LAST PRINCIPAL PMT. DUE	AREA
Don & Sharon M Redmond 1963 Santa Maria Wy Sacramento, Ca 95838	1302-12 1393-00	M361-1620	\$ 1,192.65	\$ 292.36	\$ 900.29	1981-82 1985-86	Lot 20 Sierra Oaks #16
Smithie Investment Co. ** P. O. Box 374 Milpitas, Ca 95035	1132 1135 1171	M879-2893	2,128.88	----	2,128.88	1977-78 1977-78 1978-79	Lot A So. Land Park Hills No. 31
Denise & Monroe S Williams 324 Sky Line Dr. Daly City, Ca 94105	1383	M901-3-4	1,065.96	88.42	977.54	1984-85	W62 of E124 of N.42 of W½ Lot 3 So. Sacto Gard
A E Ricci Jr. Etal C/O Bob Marani 1519 U St. Sacramento, Ca	1480-16	M713-4002-65	2,185.21	2,185.21	----	1990-91	Parcel 2-B-3 Map 41
Mark S Edelstein 9 Brentford Cr. Sacramento, Ca 95823	1413	M713-6012-20	2,339.32	1,536.56	.802.76	1986-87	Parcel 12-B Map 43
M & J Properties 9 Brentford Cr. Sacramento, Ca 95823	1413	M713-6012-30	1,129.54	1,129.54	----	1986-87	Parcel 12-C Map 43
Janet Kohn 5554 Rubion Cr Citrus Heights, Ca 95610	1300-02	M713-8824-3	3,781.12	3,781.12	----	1981-82	Parcel 24-A-3 Map 51
Terry W Bird Etal ** 2236 23rd Ave Sacramento, Ca 95822	1302-04	M20-806	2,140.24	293.88	1,846.36	1981-82	Parcel 6 Map 63
Robert C. Cook 912 2nd St. Sacramento, Ca 95814	1292-04 1438.00	M20-901-7	1,882.35	1,237.40	644.95	1981-82 1988-89	Par A of Par 1-F Map 64--Owner 29.92% 1974

1915 PUBLIC IMPROVEMENT ASSESSMENT DELINQUENCIES IN AMOUNTS \$1,000 - \$5,000

NAME & ADDRESS OF OWNER as of 10/1/80	CHART NO.	ACCOUNT NO.	TOTAL DELINQUENT*	1979-80	PRIOR YEARS	YR. LAST PRINCIPAL PMT. DUE	AREA
Roland Konorzewski ** C/O Jean Paul Bedat S/C IMI 5 Rue Du Vieux College 1204 Geneva Switzerland	1310 1334	M938-3417	\$ 1,885.32	\$ 128.56	\$ 1,756.76	1982-83 1983-84	Lot 17, Blk 34 Amd Plat West Del Paso Heights
Emil E Miller 5451 Lemon Hill Ave Sacramento, Ca 95824	1310 1334	M938-3616-1	1,041.22	73.82	967.40	1982-83 1983-84	E65 Lot 16 Blk 36 Amend Plat West Del Paso Heights
Ronney J Smith ** 3624 Casa Rosa Wy Carmichael, Ca 95608	1310 1334	M938-3618	1,683.06	139.08	1,543.98	1982-83 1983-84	Lot 18 Blk 36 Amd Plat West Del Paso Heights
California Investment Group 7815 Wheeler Canyon Rd. Santa Paula, Ca 93060	1310 1334	M938-3724-2	1,067.26	78.30	988.96	1982-83 1983-84	S½ Lot 24 Blk. 37 Amend Plat West Del Paso Heights
Easter Island Ltd.** 3353 Taylor St. Sacramento, Ca 95838	1310 1334	M938-3801	1,902.40	128.80	1,773.60	1982-83 1983-84	S165 Lot 1 Blk 38 Amd Plat West Del Paso Heights
Cecile Beauregardt P. O. Box 233 Marbella, Malaga Spain	1310 1334	M938-3816	1,960.24	139.08	1,821.16	1982-83 1983-84	Lot 16, Blk 38, Amd. Plat West Del Paso Heights
TOTAL			\$ 77,788.70	\$ 33,627.49	\$ 44,161.21		

* ASSESSMENTS ONLY - DOES NOT INCLUDE PENALTIES

** REFERRED TO CITY ATTORNEY ON 6/30/80 FOR FORECLOSURE

E X H I B I T IV - C
1915 PUBLIC IMPROVEMENT
ASSESSMENT DELINQUENCIES
UNDER \$1,000 EACH

TABLE I

	<u>NUMBER OF DELINQUENT ASSESSMENTS</u>	<u>% OF TOTAL NUMBER</u>	<u>AMOUNT DELINQUENT</u>	<u>% OF TOTAL AMOUNT</u>	<u>AVERAGE AMOUNT OF DELINQUENCY</u>
1 Year Delinquent	869	67.0	\$107,361.03	48.3	\$123.55
2 Years Delinquent	167	12.9	26,521.18	11.9	\$158.81
3 Years Delinquent	71	5.5	19,751.21	8.9	\$278.19
4 Years Delinquent	74	5.7	25,771.49	11.6	\$348.26
5 Years Delinquent	51	3.9	14,354.35	6.5	\$281.46
6 Years Delinquent	<u>65</u>	<u>5.0</u>	<u>28,716.73</u>	<u>12.9</u>	\$441.80
TOTALS	<u>1,297</u>	<u>100.0</u>	<u>\$222,476.09</u>	<u>100.1</u>	

To: Michael L. Medema
Revenues and Collections Officer

From: Karen Gee-Miglas
Accounting Technician

Subject: Delinquent 1915 P.I.A. Under \$1,000.00
Determined as of October 1, 1980

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
S $\frac{1}{4}$ Lot 4 Blk. 26-27, F-G	1978	1	\$ 37.15
W $\frac{1}{2}$ Lot 7 Blk. 26-27, F-G	1978	1	18.57
E $\frac{1}{2}$ Lot 3 Blk. 27-28, F-G	1979	1	45.10
Parcel A of Par. Map Ptn. Lts 5 & 6 Blk. J-K, 9-10	1979	1	753.68
E25 Lot 9 Blk. J-K, 12-13	1979	1	827.56
N $\frac{1}{2}$ of W $\frac{1}{2}$ of E $\frac{1}{2}$ & N $\frac{1}{2}$ of E $\frac{1}{2}$ of W $\frac{1}{2}$ Lot 4 Blk. K-L, 7-8	1975	1	809.42
E $\frac{1}{2}$ of W $\frac{1}{2}$ Lot 2 Blk. K-L, 8-9	1979	1	427.24
E $\frac{1}{2}$ Lot 2 Blk. K-L, 8-9	1979	1	903.11
E53.33 Lot 6 Blk. N-O, 28-29	1977	2	151.74
E60' Lot 258 Acme Acres	1977	1	9.16
Lot 263 Acme Acres Exc. N77' & St.	1975	1	50.40
Lot 268 Acme Acres Exc. St.	1975	4	145.57
Lot 273 Acme Acres Exc. W66' & St.	1979	1	18.38
W $\frac{1}{2}$ Lot 277 Acme Acres Exc. St.	1968	11	260.56
E $\frac{1}{2}$ Lot 277 Acme Acres Exc. St.	1968	11	260.56
W132' of S73' of N220' Lot 301 Acme Acres Exc. St.	1978	2	41.66
W160 of N $\frac{1}{2}$ Lot 303 Acme Acres Exc. St.	1978	1	41.80
Lot 19 Airport Sub.	1969	9	673.68
Lot 21 Airport Sub.	1979	1	35.71
Lot 29 Airport Sub.	1971	9	16.64
Lot 33 & N28' of Lot 34 Airport Sub. Exc. St.	1979	1	50.21
Lot 23 Blk. 1 Avondale Sub. No. 1	1977	1	77.60
Und. $\frac{1}{2}$ interest in Lot 9 Blk 2 Avondale Sub. No. 1	1979	1	14.26
Und. 5/10 interest in Lot 9 Blk. 2 Avondale Sub. No. 1	1979	1	14.26
Lot 11, Blk. 2 Avondale Sub.#1	1975	4	263.68
Lot 20, Blk. 2 Avondale Sub.#1	1974	6	368.63
Lot 22, Blk. 2 Avondale Sub.#1	1975	5	325.76

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 23, Blk. 2, Avondale Sub.#1	1975	5	\$ 325.76
Lot 29, Blk. 2, Avondale Sub.#1	1977	2	123.76
Lot 35, Blk. 2, Avondale Sub.#1	1978	1	59.96
Lot 11, Blk. 3, Avondale Sub.#1	1971	7	571.54
Lot 12, Blk. 3, Avondale Sub.#1	1970	10	483.18
Lot 6, Blk. 4, Avondale Sub.#1	1978	2	171.54
Lot 10, Blk. 4, Avondale Sub.#1	1976	3	181.20
Lot 14, Blk. 4, Avondale Sub.#1	1977	1	63.06
Lot 18, Blk. 5, Avondale Sub.#1	1979	1	101.18
Lot 20, Blk. 5, Avondale Sub.#1	1978	1	63.90
Lot 22, Blk. 5, Avondale Sub.#1	1972	7	604.46
Lot 25, Blk. 5, Avondale Sub.#1	1974	6	382.00
Lot 29, Blk. 5, Avondale Sub.#1	1979	1	57.04
Lot 6, Blk. 6, Avondale Sub.#1	1979	1	83.36
Lot 23, Blk. 6, Avondale Sub.#1	1979	1	35.65
Lot 28, Blk. 6, Avondale Sub.#1	1979	1	57.04
Lot 6, Blk. 7, Avondale Sub.#1	1978	1	45.73
W $\frac{1}{2}$ Lot 7, Blk. 7, Avondale Sub.#1	1973	7	283.99
Lot 14, Blk. 7, Avondale Sub.#1	1979	1	71.30
Lot 15, Blk. 7, Avondale Sub.#1	1978	1	75.08
Lot 16, Blk. 7, Avondale Sub.#1	1979	1	71.30
Lot 19, Blk. 7, Avondale Sub.#1	1975	2	143.88
Lot 24 & W $\frac{1}{2}$ Lot 25 Blk. 7 Avondale Sub.#1	1978	2	216.14
Lot 15, Blk. 8, Avondale Sub.#1	1979	1	28.87
Lot 22, Blk. 8, Avondale Sub.#1	1979	1	28.91
Lot 24, Blk. 8, Avondale Sub.#1	1975	5	285.02
Lot 7, Blk. 9, Avondale Sub.#2	1973	7	452.18
Lot 14, Blk. 9, Avondale Sub.#2	1979	1	57.98
Lot 18, Blk. 9, Avondale Sub.#2	1974	5	344.86
Lot 19, Blk. 9, Avondale Sub.#2	1974	5	423.06
Lot 3, Blk. 10, Avondale Sub.#2	1979	1	57.76
Lot 4, Blk. 10, Avondale Sub.#2	1977	3	178.68
Lot 5, Blk. 10, Avondale Sub.#2	1977	3	178.68
Lot 27, Blk. 10, Avondale Sub.#2	1979	1	57.04

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 8, Blk. 11 Avondale Sub.#2	1979	1	\$ 71.30
Lot 23, Blk. 11, Avondale Sub.#2	1969	11	971.22
Lot 29, Blk. 11, Avondale Sub.#2	1977	3	175.68
Lot 2, Blk. 12, Avondale Sub.#2	1979	1	28.52
Lot 3, Blk. 12, Avondale Sub.#2	1979	1	28.52
Lot 6, Blk. 12, Avondale Sub.#2	1977	3	319.62
Lot 9, Blk. 12, Avondale Sub.#2	1979	1	57.04
Lot 10, Blk. 12, Avondale Sub.#2	1979	1	28.52
Lot 18, Blk. 12, Avondale Sub.#2	1979	1	51.02
Lot 19, Blk. 12, Avondale Sub.#2	1979	1	29.45
Lot 26, Blk. 12, Avondale Sub.#2	1979	1	57.04
Lot 27, Blk. 12, Avondale Sub.#2	1978	2	116.60
Lot 29, Blk. 12, Avondale Sub.#2	1979	1	58.12
Lots 5 & 6, Blk. 14, Avondale Sub.#2	1979	1	114.10
Lot 9, Blk. 14, Avondale Sub.#2	1979	1	57.04
Lot 16, Blk. 14, Avondale Sub.#2	1979	1	57.04
Lot 26, Blk. 15, Avondale Sub.#2	1979	1	74.18
Lot 4, Blk. 14, Avondale Sub.#2	1976	4	243.28
Lot 17, Blk. 14, Avondale Sub.#2	1976	2	126.68
Lot 1, Blk 15, Avondale Sub.#2	1974	6	627.94
Lot 5 & N $\frac{1}{2}$ Lot 6, Blk. 15, Avondale Sub.#2	1978	2	174.92
Lot 28, Blk. 15, Avondale Sub.#2	1976	4	243.28
Lot 1 Ayres Estates	1978	1	106.31
Lot 36 Basford Estates #2	1979	1	344.78
Lot 49 Basford Estates #2	1979	1	310.36
E70.7 Lt 11114 & E70.7 pf S22.85 Lt 11115 Brighton Addn.	1979	1	162.92
Lot 11133 of Brighton Addn.	1979	1	45.73
Lot 11134 of Brighton Addn.	1979	1	45.73
Lot 11140 of Brighton Addn Exc. St	1979	1	131.58
Lot 11150 of Brighton Addn	1979	1	91.46
Lot 11156 Brighton Addn.	1979	1	91.46
Lot 11157 Brighton Addn.	1979	1	91.46
Lot 11158 Brighton Addn.	1979	1	91.46
Lot 11159 Brighton Addn.	1979	1	91.46

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 11406 Addn A to Brighton	1979	1	\$ 109.48
Lot 11407 Addn A to Brighton	1979	1	109.48
Lot 11408 Addn A to Brighton Exc. St.	1979	1	143.30
Lot 10543 of Brighton Park	1978	2	390.32
W136' Lot 7 Camellia Acres Exc. S68' & Exc. Street	1978	1	122.54
E52' Lot 7 Camellia Acres Exc. St	1975	4	497.46
E64' Lot 12 Camellia Acres	1977	2	61.40
E59 of W118 Lot 26 Camellia Acres Exc. St.	1979	1	150.84
W60.1 Lot 30 Camellia Acres Exc. St	1977	3	65.40
E60.35 pf W120.45 Lot 30 Camellia Acres Exc. St.	1977	3	88.14
E61 of W80 Lot 82 Camellia Acres Exc. St.	1978	2	246.64
S55.5 Lt 84 Camellia Acres Exc. St.	1979	1	108.76
Lot 87 Camellia Acres Exc. E50	1979	1	36.57
S½ Lt 96 Camellia Acres Exc. St.	1977	1	47.72
E42 of W187 Lot 98 Camellia Acres Exc. St.	1979	1	10.29
E84 Lt 99 Camellia Acres Exc. St.	1979	1	18.54
E50 of W150 Lot 102 Camellia Acres Exc. St.	1975	3	78.06
Lot 3 Camellia Heights	1977	3	171.24
Lot 18 Camellia Heights	1979	1	28.54
W1/3 Lots 29 & 30 Camellia Heights	1978	2	128.24
Lot 42 Camellia Heights	1975	5	285.40
Lot 46 Camellia Heights	1979	1	28.54
Lot 47 Camellia Heights	1979	1	57.08
Lot 78 Camellia Heights	1979	1	57.08
Lot 82 Camellia Heights	1979	1	57.08
Lot 83 Camellia Heights	1979	1	57.08
Lot 91 Camellia Heights	1975	5	302.40
Lot 97 Camellia Heights	1978	2	114.16
Lot 5 Carella Gardens #3A	1977	1	42.48
Lot 103 Carella Gardens #10	1977	1	14.44
Lot 140 Carella Gardens #11	1975	3	166.60
Lot 755 Carleton Tract	1968	5	294.20

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>5 AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 7 & s10' of Lot 8 Cherry Hill	1978	1	\$ 76.42
N340 of E165 Lot 6 Chamberlain Acres Exc. St.	1975	1	20.61
E69 Lot 12 City Farms	1979	1	157.96
W56.51 of E109.51' Lot 27 City Farms	1979	1	64.68
S42' of N135.58' of Lot 32 City Farms Exc. St.	1979	1	96.16
Lot 13 City Farms #2 Exc. N84' & Exc. St.	1978	1	70.11
W47' Lot 15 City Farms #2 Exc. St.	1977	3	279.42
E1/3 Lot 16 City Farms #2 Exc. St.	1978	2	186.28
W50' Lot 19 City Farms #2 Exc. St.	1979	1	49.54
E41' Lot 19 & W12' Lot 20 City Farms #2 Exc. St.	1979	1	105.02
Lot 25 City Farms #2 Exc. E70' & Exc. St.	1979	1	57.47
W45' Lot 30 City Farms #2 Exc. St.	1979	1	89.16
W $\frac{1}{2}$ of Lot 23 City Farms #2 Exc. St.	1977	1	132.96
N120' of W69.5' Lot 33 City Farms #2 Exc. St.	1978	2	378.12
W43' of E79.5' of Lot 50 City Farms #2 Exc. St.	1979	1	85.20
W40' Lot 50 City Farms #2 Exc. SW ptn for St.	1979	1	144.44
E36.5' of Lot 50 City Farms #2 Exc. St.	1979	1	72.34
E64' Lot 52 City Farms #2 Exc. St.	1979	1	63.41
E40' Lt 57 & W25' Lt 58 City Farms #2 Exc. E12 of S50 Lt 58	1979	1	105.02
W51' Lot 73 City Farms #2 Exc. St.	1978	2	202.12
Lot 97 City Farms #3 Exc. N75' & Ptn to City	1979	1	91.38
Lot 98 City Farms #3 Exc. W55' & Exc. St.	1979	1	144.64
W $\frac{1}{2}$ Lot 108 City Farms #3 Exc. St.	1979	1	126.82
W60' Lot 111 City Farms #3 Exc. St.	1979	1	118.90
E $\frac{1}{2}$ Lot 141 City Farms #3 Exc. St.	1979	1	126.82

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
W64' Lot 146 City Farms #3 Exc. St.	1979	1	\$ 63.41
Lot 150 City Farms #3 Exc. S67' & Exc. St.	1979	1	97.81
S67 Lot 150 City Farms #3	1979	1	132.76
W52.05' of N120' Lot 151 City Farms #3 Exc. St.	1979	1	51.57
E½ Lot 202 City Farms #4 Exc. St.	1979	1	101.56
N58' pf S108' Lot 219 City Farms #4 Exc. St.	1979	1	118.80
W15'/N95.34' Lot 230 & N95.34' Lot 231 City Farms #4 Exc. St.	1979	1	97.44
Lot 240 City Farms #4 Exc. E50' Exc. NW Cor. to City	1974	3	694.97
Parcel A of Par. Map of Lot 242 City Farms #4	1977	3	668.54
Parcel B of Par. Map of Lot 242 City Farms #4	1977	3	333.84
E2.05 of W52.05 Lot 256 City Farms #4	1962	13	9.96
Lt 264 City Farms #4 Exc. N69.75	1974	2	482.56
E50' Lot 262 City Farms #4 Exc. St.	1979	1	102.40
W52 of E94 of Lt 298 City Farms #5	1979	1	106.50
E40' Lot 318 City Farms #5 Exc. St.	1978	2	126.56
E½ & E5'/W½/Lt. 322 City Farms #5 Exc. E15'/E½ & Exc. St.	1977	1	151.94
Lot 9 City Farms #6	1979	1	249.58
Lot 137 College Greens #1	1979	1	32.04
Lot 140 College Greens #1	1979	1	32.04
Lot 211 College Greens #2	1979	1	33.26
Lot 268 College Greens #2	1977	2	57.38
Lot 602 College Greens #6	1979	1	16.02
Par. 4 of Par Map of Lts 928-944 College Greens #9-#3	1979	1	4.00
Par. 14 of Par Map of Lts 928-944 College Greens #9-#2	1979	1	4.00
Par. 14 of Par Map of Lts 928-944 College Greens #9-#2	1979	1	4.00
Lot 38 Coloma Heights	1975	3	57.18
Lot 47 Coloma Heights	1978	1	19.06
E48' of Lot 116 Coloma Heights	1979	1	28.56
W165 of N66 Lot 104 Colonial Acs	1975	2	79.46

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
S60' of W160' Lot 147 Colonial Acres	1978	1	\$ 40.94
N103' of W $\frac{1}{2}$ Lot 175 Colonial Acres	1976	1	77.62
W $\frac{1}{2}$ of N103' of Lot 175 Colonial Acres	1978	2	170.82
S52' of W $\frac{1}{2}$ Lot 181 Col Acres	1976	1	39.26
N50' of S100' of E110' Lt 184 Col Acs.	1975	1	66.92
S95' Lot 2 Colonial Acres #2 Exc. W325	1976	4	345.26
N $\frac{1}{2}$ Lot 3 Colonial Acres #2 Exc. W315.20	1975	5	400.08
S46 of N95 of E115.15 Lot 13 Colonial Acres #2	1975	5	180.11
S $\frac{1}{2}$ Lot.18 Colonial Acres #2 Exc. St1979	1979	1	59.88
S95' of W92' of E142' Lot 22 Colonial Acres #2	1979	1	13.00
Lot 4 of Comet Subdivision	1978	2	114.16
N50.62' Lots 7 & 8 Comet Sub.	1975	5	325.08
S50.62' Lots 7 & 8 Comet Sub Exc. St.	1975	5	404.73
Lot 14 of Comet Sub.	1976	3	171.24
Lot 15 of Comet Sub.	1975	5	285.40
Lot 16 of Comet Sub.	1975	5	285.40
Lot 17 of Comet Sub.	1977	3	171.24
Lot 21 of Comet Sub.	1979	1	28.54
Lot 22 of Comet Sub.	1975	5	285.40
Lot 31 of Comet Sub.	1975	5	285.40
Lot 32 of Comet Sub.	1979	1	57.08
Lot 28 Cope Sub. #11	1979	1	92.52
Lot 109 Cordova Townsite	1979	1	101.96
Lot 110 Cordova Townsite	1979	1	101.94
Lot 25 Cordova Townsite	1977	1	16.62
Lot 141 Cordova Townsite	1979	1	42.26
Lot 142 Cordova Townsite	1979	1	44.15
Lot 72 Cordova Townsite	1975	4	633.28
Lot 73 Cordova Townsite Exc. N17.50 to City	1975	4	74.12
Lot 211 Cordova Townsite	1975	3	122.86
Lot 245 Cordova Townsite	1979	1	187.70

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 251 Cordova Townsite	1979	1	\$ 156.76
Lot 256 Cordova Townsite	1979	1	163.46
Lot 257 Cordova Townsite	1979	1	163.46
Lot 332 Cordova Townsite	1979	1	307.20
Lot 300 Cordova Townsite	1978	2	205.07
Lot 328 Cordova Townsite	1977	3	793.30
Lot 412 Cordova Townsite	1975	3	93.20
W55' pf E110 Lt 426 Cordova Townsite	1979	1	119.54
S170 of W $\frac{1}{2}$ Lot 4 Coyle City Acres Except St.	1978	2	560.40
N282.57 of W $\frac{1}{2}$ Lot 4 Coyle City Acres	1978	2	523.36
W $\frac{1}{2}$ Lt 6 Coyle City Acres Exc. St.	1979	1	208.80
E50 of S238.785 Lot 7 Coyle City Acres Exc. St.	1979	1	114.46
W $\frac{1}{2}$ Lot 25 Coyle City Acres Exc. St.	1979	1	208.80
W39.81' of E80.81 of N150 Lot 26 Coyle City Acres Exc Street	1973	7	655.92
N $\frac{1}{2}$ of N113 of S339 of W162.42 Lot 28 Coyle City Acres	1979	1	129.34
E $\frac{1}{2}$ of Lot 30 Coyle City Ac. Exc. St.	1979	1	104.40
E50' of W200' Lot 34 Coyle City Acres Exc St.	1979	1	114.46
N36' of Fc1. E163.36' Lot 36 Coyle City Ac. Exc. St.	1979	1	52.82
W50' of E110' of S140' Lt 6 Amd Plat Edw. Coyle Sub. Exc. St.	1977	2	205.76
S82' of N142' of E92.5 Lt. 10 Amd. Plat Edw. Coyle Sub. Exc. St.	1979	1	17.91
E $\frac{1}{2}$ Lot 42 Amd. Plat of Edward Coyle Sub. Exc. Street	1979	1	169.74
W $\frac{1}{2}$ Lot 42 Amd. Plat of Edward Coyle Sub. Exc. Street	1978	2	254.61
Lot 1, Blk. 5, Del Paso Heights	1979	1	126.36
Lot 12, Blk. 5, Del Paso Heights	1977	3	337.46
Lot 13, Blk. 5, Del Paso Heights	1977	3	521.34
Lot 15, Blk. 5, Del Paso Heights	1977	1	113.44
Lot 23, Blk. 5, Del Paso Heights	1978	2	457.74
Lot 10, Blk. 12, Del Paso Heights	1979	1	73.18
Lot 12, Blk. 12, Del Paso Heights	1970	10	847.88

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 44 Del Rio Junction	1972	2	\$ 38.56
Lot 107 Del Rio Junction	1979	1	20.94
Lot 109 Del Rio Junction	1975	1	37.44
Lot 243 Del Rio Junction	1979	1	31.60
Lot 15 Delta Oaks	1979	1	87.44
Lot 22 Delta Oaks	1979	1	174.88
Lot 31 Delta Oaks	1978	1	91.00
Lot 33 Delta Oaks	1979	1	87.44
Lot 35 Delta Oaks	1979	1	87.44
Lot 36 Delta Oaks	1979	1	87.44
Lot 37 Delta Oaks	1979	1	87.44
Lot 38 Delta Oaks	1979	1	87.44
Lot 39 Delta Oaks	1979	1	87.44
Lot 40 Delta Oaks	1979	1	87.44
Lot 4 Discovery Village Townhouses	1979	1	18.54
Lot 36 Discovery Village Townhouses	1977	2	28.04
Lot 52 Discovery Village Townhouses	1977	2	37.54
Lot 9 Ehrhardt Acres	1977	2	355.15
W120 of E196 Lot 17 Elder Tct.	1979	1	252.60
E110 of W262 Lot 24 Elder Tract	1979	1	252.60
Lot 88 Ellwood	1949	10	420.86
N $\frac{1}{2}$ Lot 13 Exc. W20' Florin Acres Exc. St.	1974	4	337.68
Lot 82 Florin Estates	1978	2	191.78
Lot 101 Florin Estates	1978	2	206.72
Lot 102 Florin Estates	1978	2	206.72
Lot 106 Florin Estates	1978	2	313.34
Lot 107 Florin Estates	1978	2	335.56
Lot 110 Florin Estates	1979	1	52.32
Lot 111 Florin Estates	1978	1	109.70
Lot 145 Florin Estates	1977	3	262.06
Lot 199 Florin Estates	1975	1	113.96
Lot 10 Freeport Manor	1978	2	58.87
Lot 191 Freeport Manor	1978	2	72.80
Lot 80 Freeport Manor #2	1978	1	44.94
Lot 105 Freeport Manor #2	1978	2	72.80

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENC EXCLUDING PENALTIES</u>
Lot 117 Freeport Manor #2	1978	1	\$ 44.94
Lot 137 Freeport Manor #2	1978	2	72.80
Lot 118 Freeport Meadows #2	1977	3	699.72
Lot 119 Freeport Meadows #2	1977	3	699.72
Lot 121 Freeport Meadows #2	1977	3	699.72
Lot 122 Freeport Meadows #2	1979	1	378.40
Lot 126 Freeport Village	1978	1	16.86
Lot 9 Gardena Park	1979	1	158.18
E10 Lot 13 & Lot 14 Gardena Park	1979	1	89.63
Lot 63 Gardena Park Exc. St.	1978	2	516.76
Lot 70 Gardena Park Exc. E35'	1978	2	165.68
Parcel A Gardena Park #2	1979	1	91.54
Lot 10 Gardena Park #2	1978	2	289.60
Lot 12 Gardena Park #2	1978	2	309.12
Lot 17 Gardena Park #2	1978	2	461.52
Lot 56 Gardena Park #2 Exc. W60' & St	1978	2	428.44
Lot 61 Gardena Park #2	1978	2	277.40
Par. A2A Gardendale	1979	1	47.12
Lot 9 Gardenland	1977	3	443.16
Lot 11 Gardenland	1977	2	284.16
W75' Lot 14 Gardenland	1979	1	161.46
E40' Lot 24 Gardenland	1977	3	237.78
Lot 40 Gardenland	1977	1	142.08
E75' Lot 46 Gardenland	1979	1	80.72
E40' of W100.50' Lot 47 Gardenland	1979	1	86.10
W½ Lot 66 Gardenland	1979	1	72.62
N108' Lot 67 Gardenland Exc. St.	1979	1	281.62
S100' Of W80' Lot 59 Gardenland Exc. St.	1979	1	225.00
Lot 78 Gardenland Exc. E50' of S130'	1979	1	176.52
E50' of S130' Lot 78 Gardenland	1979	1	107.64
S52' of N206' Lot 96 Gardenland	1978	1	51.52
E½ Lot 91 Gardenland	1977	2	284.16
S52' of N102' Lot 96 Gardenland	1979	1	103.04
E14' of Lot 111 & W38' Lot 110 Gardenland	1979	1	55.97

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENC EXCLUDING PENALTIES</u>
W52' Lot 111 Gardenland	1979	1	\$ 55.97
N $\frac{1}{2}$ Lot 117 Gardenland	1979	1	70.59
W30' Lot 121 Gardenland	1979	1	59.46
W $\frac{1}{2}$ Lot 122 Gardenland	1978	1	139.78
Lot 124 Gardenland Exc. St.	1978	1	198.14
Lot 138 Gardenland	1978	2	213.12
S71' Lot 169 Gardenland Exc. St.	1979	1	32.22
Lot 182 Gardenland	1979	1	111.36
Lot 183 Gardenland Exc. E34'	1977	3	163.04
E34 Lt 183 & Lt 184 Gardenland	1977	3	509.50
Lot 190 Gardenland	1976	3	553.84
W $\frac{1}{2}$ Lot 193 Gardenland	1976	3	337.80
Lot 16 Gardenland #2	1979	1	270.68
S75' Lot 21 Gardenland #2	1975	4	449.67
N30' of S $\frac{1}{2}$ Lot 21 Gardenland #2	1975	5	214.00
S $\frac{1}{2}$ Lts 22 & 23 Gardenland #2	1979	1	130.74
S50' of N100' Lt 38 & S50' of N100' of W38' Lt 39 Gardenland #2	1979	1	84.36
N50' of Lt 38 & N50' of W38' Lt 39 Gardenland #2	1979	1	71.34
E82 Lot 40 Gardenland #2	1975	4	562.64
N $\frac{1}{2}$ Of S $\frac{1}{2}$ of Lot 49 Gardenland #2	1978	2	110.58
S $\frac{1}{2}$ Lot 49 Gardenland #2	1978	2	121.10
S38.75 Lot 50 Gardenland #2	1979	1	65.38
Lot 52 Gardenland #2	1979	1	94.17
E $\frac{1}{2}$ of S $\frac{1}{2}$ Lt 62 Gardenland #2	1977	3	39.86
W $\frac{1}{2}$ of S $\frac{1}{2}$ of Lot 64 Gardenland #2	1975	5	349.10
Lot 71 Gardenland #2 Exc. N242.5	1979	1	165.12
Lot 1 Glenbrook #1	1979	1	53.28
Lot 196 Glenbrook #2	1979	1	53.28
Lot 296 Glenbrook #3	1979	1	26.64
Lot 331 Glenbrook #3	1979	1	26.64
S125' of E125' Lot A Glen Elder Exc. Parcel A to City	1977	1	16.72
Lot A Glen Elder Exc. S125' of E125' & Exc. Parcel B to City	1977	3	143.42
Lot 12 Glen Elder #1	1979	1	91.84
Lot 36 Glen Elder #1	1979	1	120.54

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 58 Glen Elder #1	1979	1	\$ 91.84
Lot 90 Glen Elder #2	1979	1	91.84
Lot 93 Glen Elder #2	1979	1	91.84
Lot 103 Glen Elder #2	1979	1	45.92
Lot 127 Glen Elder #3	1979	1	92.78
Lot 196 Glen Elder #3	1977	3	314.70
Lot 250 Glen Elder #4	1979	1	49.86
Lot 264 Glen Elder #4	1977	1	134.42
Lot 265 Glen Elder #4	1978	2	140.93
Lot 267 Glen Elder #4	1979	1	92.78
Lot 279 Glen Elder #4	1977	1	125.62
Lot 284 Glen Elder #4	1979	1	92.78
Lot 293 Glen Elder #4	1979	1	106.46
Lot 305 Glen Elder #4	1977	3	314.70
Lot 322 Glen Elder #4	1977	1	134.52
Lot 331 Glen Elder #4	1977	3	314.70
Lot 362 Glen Elder #5	1976	1	19.37
Lot 363 Glen Elder #5	1976	4	114.96
Lot 374 Glen Elder #5	1976	4	114.96
Lot 418 Glen Elder #6	1979	1	24.48
Lot 93 Golf Course Estates	1979	1	32.98
Lot 258 Golf Course Terr #3	1979	1	20.28
Lot 9 Golf Course Terr #6	1979	1	27.00
Lot 5 Golf Course Terr #9	1979	1	27.00
Lot 27 Golf Course Terr #9	1979	1	27.00
Lot 31 Golf Course Terr #8	1977	2	31.33
Lot 43 Golf Course Terr #9	1979	1	27.00
Lot 25 Golf Course Terr #14	1977	3	85.06
Lot 6 Golf Course Terr #16	1976	1	38.06
Lot 240 Golf Course Terr #18	1979	1	27.00
Lot 174 Golf Course Terr #19	1978	1	28.04
Lot 177 Golf Course Terr #19	1977	1	34.48
Lot 215 Golf Course Terr #19	1974	1	31.33
Lot 79 Golf Course Terr #20	1979	1	27.00
Lot 11 Golf Course Terr #23	1979	1	20.28
Lot 9 Golf Course Village	1978	2	64.20

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 16 Golf Course Village	1977	1	\$ 33.96
Lot 52 Golf Course Village #2	1979	1	15.74
Lot 420 Golf Course Village #8	1979	1	11.92
N65' of Lot 1, Blk. C, Gould or Brooke Realty Sub 112	1979	1	64.40
Lts 15,16, & E15.5 Lt 14, Blk. B Gould or Brooke Realty Sub 112	1978	2	355.12
S½ Lot 1, Blk. C, Gould or Brooke Realty Sub 112	1976	4	621.52
Lot 3, Blk. C, Gould or Brooke Realty Sub 112	1976	4	317.04
Lot 6 & W5' Lot 7, Blk. C, Gould or Brooke Realty Sub 112	1976	4	563.68
N50' of E29.1 Lt 8 & N50' Lt 9, Blk. C Gould or Brooke Realty Sub 112	1976	1	99.08
Lot 11, Blk. C, Gould or Brooke Realty Sub 112	1976	1	39.63
Lot 3 & W20' Lot 4, Blk. D Gould or Brooke Realty Sub 112	1979	1	59.45
Lot 6 Blk. D Gould or Brooke Realty Sub 112	1978	2	118.89
Lot 9 Blk. D Gould or Brooke Realty Sub 112	1976	4	317.04
E60' Lot 15 Blk. D Gould or Brooke Realty Sub 112	1979	1	170.64
Lt 7 & W15' Lt 8, Blk. G Gould or Brooke Realty Sub 112	1979	1	79.26
Lots 15 & 16 Blk. G, Gould or Brooke Realty Sub 112	1977	1	99.08
Lots 17 & 18 Blk. G, Gould or Brooke Realty Sub 112	1976	4	396.32
Lts 34,35, & 36 Blk. G, Gould or Brooke Realty Sub 112	1976	4	594.48
N65' Lot 1, Blk. H, Gould or Brooke Realty Sub 112	1979	1	155.38
S65' Lot 1, Blk. H, Gould or Brooke Realty Sub 112	1976	3	386.40
Lot 5, Blk. H, Gould or Brooke Realty Sub 112	1979	1	79.26
Lot 7, Blk. H, Gould or Brooke Realty Sub 112	1977	2	158.52
Lot 8, Blk. H, Gould or Brooke Realty Sub. 112	1977	3	237.78
Lot 10, Blk. H, Gould or Brooke Realty Sub 112	1976	4	277.41
N90' Lot 14, Blk. H, Gould or Brooke Realty Sub 112	1979	1	134.90

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>14 AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lts 15,16, & 17 Blk. H, Gould or Brooke Realty Sub 112	1979	1	\$ 114.77
Lt 32 & W10' Lt 33 Blk. H, Gould or Brooke Realty Sub 112	1979	1	118.90
E40' Lt 33 & W20' Lt 34 Blk. H, Gould or Brooke Realty 112	1976	4	475.52
E30' Lt 34 & W15 of S80' Lt 35 Blk. H, Gould or Brooke Realty 112	1976	4	356.64
N90' Lot 1 Blk. I, Gould or Brooke Realty Sub 112	1978	2	202.35
S40' Lts 1 & 2 Blk I, Gould or Brooke Realty Sub 112	1979	1	79.26
Lot 6, Blk I, Gould or Brooke Realty Sub 112	1979	1	41.54
Lot 20 & E5' Lot 19, Blk. I, Gould or Brooke Realty Sub 112	1976	3	178.38
Lts 30 & 31, Blk I, Gould or Brooke Realty Sub 112	1978	1	99.08
E20' of Lot 2 Blk. J, Gould or Brooke Realty Sub 112	1976	3	118.92
Lot 3, Blk. J, Gould or Brooke Realty Sub 112	1976	3	237.78
Lot 4, Blk. J, Gould or Brooke Realty Sub 112	1979	1	79.26
Lts 7 & 8 Blk. J, Gould or Brooke Realty Sub 112	1976	4	93.44
Lts 13 & 14, Blk. J, Gould or Brooke Realty Sub 112	1978	1	49.54
Lots 15 & 16, Blk. J, Gould or Brooke Realty Sub 112	1977	3	440.52
Lots 14 & 15, Blk. L, Gould or Brooke Realty Sub 112	1976	4	396.32
Lts 16 & 17, Blk. L, Gould or Brooke Realty Sub 112	1978	2	99.08
S60' Lots 23 & 24 Blk. L, Gould or Brooke Realty Sub 112	1976	4	475.60
Lot 32, Blk. L, Gould or Brooke Realty Sub 112	1979	1	39.63
Lots 3 & 4 Blk. H, Gould or Brooke Realty Sub 112	1979	1	99.08
Lt 13 & E12.5' Lt 12, Blk M, Gould or Brooke Realty Sub 112	1976	4	297.28
W20' Lot 14, Blk. M, Gould or Brooke Realty Sub 112	1976	4	158.56
Lts 18 & 19, Blk. N, Gould or Brooke Realty Sub 112	1976	3	297.24
Lot 25, Blk N, Gould or Brooke Realty Sub 112	1976	4	524.00

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 30, Blk. N, Gould or Brooke Realty Sub 112	1976	4	\$ 317.04
Lot 33, Blk. N, Gould or Brooke Realty Sub 112	1976	4	317.04
Lot 34, Blk. N, Gould or Brooke Realty Sub 112	1977	1	79.26
Lot 38 & W12' Lot 39, Blk. N, Gould or Brooke Realty Sub 112	1976	4	412.16
Lots 7,8, & 9, Blk. O, Gould or Brooke Realty Sub 112	1976	4	713.36
Lot 10, Blk O, Gould or Brooke Realty Sub 112 Exc. W20'	1976	4	46.80
Lot 12, Blk. O, Gould or Brooke Realty Sub 112	1976	4	317.04
Lot 13, Blk. O, Gould or Brooke Realty Sub 112	1976	4	317.04
Lts 8 & 9 Blk Q, Gould or Brooke Realty Sub 112	1976	4	593.44
Lot 10, Blk. R, Gould or Brooke Realty Sub 112	1976	4	317.04
Lot 24, Blk R, Gould or Brooke Realty Sub 112	1977	2	158.52
Lot 25, Blk. R, Gould or Brooke Realty Sub 112	1979	1	79.26
Lot 6, Blk. S, Amend. Map of Gould or Brooke Realty 112	1979	1	39.63
Lot 21, Blk. U, Gould or Brooke Realty Sub 112	1977	3	237.78
Lot 13, Blk. V, Gould or Brooke Realty Sub 112	1979	1	39.63
Lot 2, Blk. W, Amd. Plat Gould or Brooke Realty Co. Sub. 112	1977	3	237.78
Lot 1 Grangers Dairy	1979	1	171.20
Lot 2 Grangers Dairy	1979	1	171.20
Lot 8 Grangers Dairy	1978	2	260.30
Lot 21 Grangers Dairy	1979	1	171.20
Lot 25 Grangers Dairy	1979	1	85.60
Lot 29 Grangers Dairy	1978	2	356.40
Lot 33 Grangers Dairy	1979	1	171.22
Lot 39 Grangers Dairy	1979	1	171.22
Lot 41 Grangers Dairy	1978	2	349.40
Lot 42 Grangers Dairy	1979	1	171.22
Lot 48 Grangers Dairy	1979	1	171.20

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 9 Gray Tct.	1977	2	\$ 50.16
Lot 234 Greenhaven #2	1978	2	124.88
Lot 689 Greenhaven #4	1979	1	70.01
Lot 752 Greenhaven #4	1979	1	102.04
Lot 819 Greenhaven #6	1979	1	259.34
Lot 822 Greenhaven #6	1979	1	169.48
Lot 827 Greenhaven #6	1979	1	175.04
Lot 1182 Greenhaven #6A	1979	1	208.69
Lot 1122 Greenhaven #9	1979	1	226.32
Lot 1127 Greenhaven #9	1979	1	478.68
Lot 1170 Greenhaven #10	1979	1	578.62
Lot 1196 Greenhaven #11	1979	1	730.04
Lot 1222 Greenhaven #11	1979	1	953.70
Lot 1287 Greenhaven #12	1979	1	837.98
Lot 1288 Greenhaven #12	1978	1	447.85
Lot 1309 Greenhaven #12	1979	1	427.52
Lot 1311 Greenhaven #12	1979	1	427.52
Lot 46 Greenhaven #16	1979	1	681.17
Lot 59 Greenhaven #16	1979	1	681.17
Lot 103 Greenhaven #16	1979	1	705.57
Lot 11 Guild Estates	1978	1	19.60
Lot 11213 Hart Tct.	1979	1	79.26
Lot 11225 Hart Tct.	1979	1	79.26
Lot 11226 Hart Tct.	1979	1	79.26
E74' Lts 11230-11231 Hart Tct.	1979	1	146.64
Lot 46 Hollywood Park	1976	1	11.30
S50' of N250' Lt 15 Home Garden Acs	1979	1	71.30
N50' of E176' Lot 26 Home Gard. Acs	1977	1	38.80
N60.9 of Lot 26 Home Gard. Acs. Exc. N50' of E176'	1978	2	20.46
N60' of E180' Lot 27 Home Garden Acs	1979	1	85.58
S½ Lot 29 Home Garden Acres	1979	1	43.43

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
S½ Lot 30 Home Garden Acres	1979	1	\$ 86.86
S55' of E170' Lot 31 Home Gard Acs	1979	1	78.44
N61.8' of E140' Lot 32 Home Gard. Acs	1978	1	54.87
N½ Lot 37 Home Garden Acres	1979	1	86.86
N52 of W100 Lot 39 Home Garden Acres	1979	1	74.48
E57.58 of W215.17 Lot 39 Home Garden Acres	1979	1	82.12
E57.58 of W272.75 Lot 39 Home Garden Acres	1979	1	82.12
Lot 45 Home Garden Acres	1978	2	411.88
N½ Lot 49 Home Garden Acres	1977	1	106.48
S3/4 Lot 52 Home Garden Acres	1979	1	130.28
S½ Lot 54 Home Garden Acres	1975	5	421.51
Lot 3 Sub Lt 68 Home Garden Acres	1979	1	74.56
N120 Lot 143 Home Garden Acres	1975	5	940.84
N½ Lot 9 Homeland Acres Exc. St.	1979	1	23.48
Lot 20 Homeland Acres	1969	11	639.28
E55 of N105 Lot 22 Homeland Acres Exc. Street	1979	1	18.12
E½ Lot 30 Homeland Acres Exc. St.	1970	10	425.22
E82 of N153.3 Lot 38 Homeland Acres	1977	2	87.04
Lt 7 & S10 Lt 6, Blk A Jensen Villa & W10 Adj	1978	2	198.16
S30' Lt 9 & N20' Lt 10, Blk. B Jensen Villa & Ptn Alley	1979	1	24.78
N65' of S130' of W170' of Lot 30 Johnson Heights	1978	2	33.04
S65' of W170' of Lot 30 Johnson Heights	1978	2	33.04
E½ of W½ Lot 45 Johnson Heights Exc. N728' & Exc. St.	1979	1	27.60
Parcel 2 of Par Map Lot 48 Kennedy Acres	1979	1	127.48
Lot 2 Lake Greenhaven #1 Ly East of Wly line of Lot C	1975	1	172.34
Lot 28 Lake Greenhaven Shores #2	1978	2	253.92
Lot 33 Lake Greenhaven Shores #2	1979	1	138.36
Lot 92 Lake Greenhaven Shroes #2	1978	2	191.08
Lot 10 Lake Greenhaven Shores #5	1979	1	991.74
Lot 12 Lake Greenhaven Shores #5	1979	1	934.98
Lot 13 Lake Greenhaven Shores #5	1979	1	467.49

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 15 Lake Greenhaven Shores #5	1979	1	\$ 651.71
Lot 53 Lake Greenhaven Shores #5	1979	1	934.98
Lot 55 Lake Greenhaven Shores #5	1979	1	651.28
Lot 505 & 506 Exc. E370.54 of S159 of Lot 506 Lake House Acres	1975	2	204.14
W50' of E220' of S186 Lt 508 Lake House Acres Ex. Pof usd for Sts.	1975	3	50.24
E70 of S186 of Lt 508 Lake House Acres Exc. Any por used for Sts	1977	1	24.02
Lot 2 Laurel Heights	1975	5	280.60
Lot 7 Laurel Heights	1979	1	56.12
Lot 8 Laurel Heights	1975	5	280.60
W200' of E230' Lot 121 Lemon Hill Tct. Exc. St.	1975	1	80.30
S $\frac{1}{2}$ of E $\frac{1}{2}$ of W2/3 Lot 144 Lemon Hill Tract Exc. St.	1974	3	70.74
Lot 1 Leona Park Exc. St.	1977	3	898.20
W66.5 Lot 6 Leona Park	1978	2	207.54
E63.5 Lot 6 Leona Park	1978	2	264.24
Lot 10 Leona Park Exc. E50'	1979	1	79.26
W62.7 Lot 12 Leona Park	1978	2	135.69
E70 Lot 12 Leona Park	1978	2	383.00
Lot 13 Leona Park	1978	2	240.81
E $\frac{1}{2}$ Lot 14 Leona Park	1977	2	182.79
W75' Lot 23 Leona Park	1978	2	297.24
Lot 1 London River Estates #1	1979	1	206.16
Lot 2 London River Estates #1	1979	1	206.16
Lot 3 London River Estates #1	1979	1	206.16
Lot 4 London River Estates #1	1979	1	206.16
Lot 5 London River Estates #1	1979	1	206.16
Lot 6 London River Estates #1	1979	1	206.16
Lot 7 London River Estates #1	1979	1	206.16
Lot 8 London River Estates #1	1979	1	206.16
Lot 9 London River Estates #1	1979	1	206.16
Lot 10 London River Estates #1	1979	1	206.16
Lot 11 London River Estates #1	1979	1	206.16
Lot 12 London River Estates #1	1979	1	206.16
Lot 13 London River Estates #1	1979	1	206.16
Lot 14 London River Estates #1	1979	1	206.16

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>19 AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 15 London River Estates #1	1979	1	\$ 206.16
Lot 16 London River Estates #1	1979	1	206.16
Lot 17 London River Estates #1	1979	1	206.16
Lot 18 London River Estates #1	1979	1	206.16
Lot 19 London River Estates #1	1979	1	206.16
Lot 20 London River Estates #1	1979	1	206.16
Lot 21 London River Estates #1	1979	1	206.16
Lot 22 London River Estates #1	1979	1	206.16
Lot 23 London River Estates #1	1979	1	206.16
Lot 24 London River Estates #1	1979	1	206.16
Lot 25 London River Estates #1	1979	1	206.16
Lot 26 London River Estates #1	1979	1	206.16
Lot 27 London River Estates #1	1979	1	206.16
Lot 28 London River Estates #1	1979	1	206.16
Lot 29 London River Estates #1	1979	1	206.16
Lot 30 London River Estates #1	1979	1	206.16
Lot 31 London River Estates #1	1979	1	206.16
Lot 32 London River Estates #1	1979	1	206.16
Lot 33 London River Estates #1	1979	1	206.16
Lot 34 London River Estates #1	1979	1	206.16
Lot 35 London River Estates #1	1979	1	206.16
Lot 36 London River Estates #1	1979	1	206.16
Lot 37 London River Estates #1	1979	1	206.16
Lot 38 London River Estates #1	1979	1	206.16
Lot 39 London River Estates #1	1979	1	206.16
Lot 40 London River Estates #1	1979	1	206.16
Lot 41 London River Estates #1	1979	1	206.16
Lot 42 London River Estates #1	1979	1	206.16
Lot 43 London River Estates #1	1979	1	206.16
Lot 44 London River Estates #1	1979	1	206.16
Lot 45 London River Estates #1	1979	1	206.16
Lot 46 London River Estates #1	1979	1	206.16
Lot 47 London River Estates #1	1979	1	206.16
Lot 48 London River Estates #1	1979	1	206.16
Lot 49 London River Estates #1	1979	1	206.16
Lot 50 London River Estates #1	1979	1	206.16
Lot 51 London River Estates #1	1979	1	206.16

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 52 London River Estates #1	1979	1	\$ 206.16
Lot 53 London River Estates #1	1979	1	206.16
Lot 54 London River Estates #1	1979	1	206.16
Lot 55 London River Estates #1	1979	1	206.16
Lot 56 London River Estates #1	1979	1	206.16
Lot 57 London River Estates #1	1979	1	206.16
Lot 58 London River Estates #1	1979	1	206.16
Lot 59 London River Estates #1	1979	1	206.16
Lot 60 London River Estates #1	1979	1	206.16
Lot 61 London River Estates #1	1979	1	206.16
Lot 62 London River Estates #1	1979	1	206.16
Lot 63 London River Estates #1	1979	1	206.16
Lot 64 London River Estates #1	1979	1	206.16
Lot 65 London River Estates #1	1979	1	206.16
Lot 66 London River Estates #1	1979	1	206.16
Lot 67 London River Estates #1	1979	1	206.16
Lot 68 London River Estates #1	1979	1	206.14
Lot 69 London River Estates #1	1979	1	206.14
Lot 70 London River Estates #1	1979	1	206.14
Lot 71 London River Estates #1	1979	1	206.14
Lot 72 London River Estates #1	1979	1	206.14
Lot 73 London River Estates #1	1979	1	206.14
Lot 74 London River Estates #1	1979	1	206.14
Lot 75 London River Estates #1	1979	1	206.14
Lot 76 London River Estates #1	1979	1	206.14
Lot 77 London River Estates #1	1979	1	206.14
Lot 78 London River Estates #1	1979	1	206.14
Lot 79 London River Estates #1	1979	1	206.14
Lot 80 London River Estates #1	1979	1	206.14
Lot 81 London River Estates #1	1979	1	206.14
Parcel A Lot 8 Louisiana Tract	1977	1	38.12
S41 of N248 of W147.31 Lt 10 Louisiana Tract	1975	5	97.60
S29.68 of W147.31 Lot 10 Louisiana Tract	1977	1	7.07
E40' of S86.19' Lot 5, Blk 17 Louisiana Tract Exc. St.	1978	2	155.12

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
E45' of W95' of N82.37 Lot 27, Blk. 25 Louisiana Tract	1975	4	\$ 370.46
S40' of N122.37 of W $\frac{1}{2}$ Lot 27 Blk. 25, Louisiana Tract	1979	1	57.08
S3.81' Lt 27 & N36.09' Lot 28 Blk. 25 LA Tct Exc. E $\frac{1}{2}$	1977	3	142.70
Parcel A of Lot 27, Blk. 25 Louisiana Tract	1975	4	336.77
N45 of S90 of W $\frac{1}{2}$ Lot 28, Blk. 25 Louisiana Tract	1975	5	321.10
S42.2' of N84.4' of W $\frac{1}{2}$ Lot 29, Blk. 25, Louisiana Tract	1979	1	30.11
E64.62' Lot 36, Blk. 26, Louisiana Tract Exc. S45'	1977	3	334.50
S45' of E64.62' Lot 36, Blk. 26, Louisiana Tract	1979	1	64.22
E41.54' of Lt 40, Blk. 27 Louisiana Tract Exc. S25'	1979	1	59.28
E80 of W150 of S65 Lot 40 Louisiana Tract	1979	1	114.16
W42 of E190 Lot 41 Blk. 27, Louisiana Tract Exc. St.	1979	1	59.92
W49.4 of E148 Lot 41, Blk 27, Louisiana Tract Exc. St.	1975	1	70.50
E49.2' of Lot 41, Blk. 27, Louisiana Tract	1979	1	70.20
Ptns. Lts 64,65, & 66, Blk. 32, LA Tct lying E of Freeway	1975	3	351.24
Lot 4 Luten Acres	1978	2	38.52
Lot 15 Luten Acres	1978	2	145.46
Lot 24 Luten Acres	1978	2	23.41
Lot 6 Mary Dell Exc. St.	1979	1	26.02
Lot 12 Mary Dell Exc. St.	1979	1	26.02
Lot 13 Mary Dell Exc. St.	1979	1	26.02
Lot 14 Mary Dell Exc. St.	1979	1	26.02
Lot 15 Mary Dell Exc. St.	1979	1	26.02
Lot 3 Masters Tract	1976	4	681.20
Lot 4 Masters Tract	1976	4	681.20
Lot 5 Masters Tract	1976	4	685.76
Lot 6 Masters Tract	1976	4	970.80
Lot 8 Masters Tract	1976	4	634.08
Lot 20 May Tract	1975	3	151.95
W100.31 Lot 24 May Tract	1975	5	285.40

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 50 Mayfair Gardens #2	1977	1	\$ 85.42
Lot 79 Mayfair Gardens #2	1977	1	97.76
Lot 83 Mayfair Gardens #2	1975	2	223.04
Lot 16 Mayfair Gardens #5	1976	2	131.93
Lot 80 Meadowview Gardens	1975	1	135.24
Lot 17 Meadowview Manor #1	1978	1	10.20
Lot 38 Meadowview Manor #1	1979	1	19.52
Lot 95 Meadowview Manor #2	1977	2	41.68
Lot 96 Meadowview Manor #2	1977	2	41.68
Lot 97 Meadowview Manor #2	1977	2	41.68
Lot 98 Meadowview Manor #2	1977	2	41.68
Lot 252 Meadowview Terr #4	1979	1	18.78
Lot 253 Meadowview Terr #4	1978	1	19.60
Lot 158 Meadowview Village #2	1978	2	25.82
Par. E Lot 1 Miles Property Survey	1971	9	329.78
S50' of N150 Par 4 Miles Property Survey	1975	1	16.57
S50' of N400' Par. 4 Miles Property Survey	1976	1	15.93
S50 of N450 Par. 4 Miles Property Survey	1976	1	15.93
S50 of N500 Par 4 Miles Property Survey	1976	1	15.93
Parcel 4 Miles Prop Survey	1976	1	19.09
Parcel 5C Miles Property Survey	1975	1	9.06
Parcel 5D Miles Property Survey	1975	1	9.06
Parcel 11 Miles Property Survey	1975	1	15.03
Parcel 13 Miles Property Survey	1979	1	83.40
Parcel 14 Miles Property Survey	1978	2	51.90
E66.2 Parcel 18 Miles Property Survey	1979	1	33.54
Parcel 19 and W40' Parcel 18 Miles Property Survey	1979	1	45.70
Parcel 54 Miles Property Survey	1979	1	29.88
Parcel 55 Miles Property Survey	1969	2	95.76
Lot 27 Mogan Meadows	1979	1	48.78
Lot 28 Mogan Meadows	1979	1	38.23
Lot 40 Mogan Meadows	1976	4	284.94
Lot 41 Mogan Meadows	1976	4	285.00

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>23 AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 53 Mogan Meadows	1979	1	\$ 72.00
Lot 54 Mogan Meadows	1979	1	50.90
Lot 55 & 56 Mogan Meadows	1979	1	122.90
Lot 57 Mogan Meadows	1979	1	61.02
Lot 62 Mogan Meadows	1979	1	95.76
Lot 63 Mogan Meadows	1979	1	95.76
Lot 76 Mogan Meadows	1979	1	95.76
Lot 77 Mogan Meadows	1979	1	95.76
Lot 81 Mogan Meadows	1976	4	385.60
Lot 82 Mogan Meadows	1976	4	385.60
Lots 85 & 86 Mogan Meadows	1979	1	181.28
Lot 89 Mogan Meadows	1976	3	313.98
Lot 96 Mogan Meadows	1979	1	94.66
Lot 97 Mogan Meadows	1978	2	195.30
Lot 98 Mogan Meadows	1978	2	145.53
W $\frac{1}{2}$ Lot 100 & All Lot 101 Mogan Meadows	1976	4	575.34
Lot 105 Mogan Meadows	1976	4	365.16
Lots 111 & 112 Mogan Meadows Exc. Ptn to State	1978	2	194.08
N44' Lot 12 New Glendale Exc. St.	1979	1	21.14
S44' of W86' Lot 13 New Glendale Exc. St.	1979	1	21.14
Lot 19, Blk. A, North Sacramento Sub. #2	1977	1	132.80
Lot 4, Blk. 4, No Sacto Hghts	1976	4	66.24
Lot 5, Blk. 4, No. Sacto Hghts	1976	4	66.24
Lot 10, Blk. 5, No. Sacto Hghts	1978	2	31.76
Lot 11, Blk. 5, No. Sacto Hghts	1978	2	31.76
Lot 12, Blk. 5, No. Sacto. Hghts	1978	2	31.76
Lot 13, Blk. 5, No. Sacto Hghts	1979	1	15.54
Lot 14, Blk. 5, No. Sacto Hghts	1979	1	15.54
Lot 273 Northgate #2	1978	2	28.58
Lot 284 Northgate #3	1973	1	17.30
Lot 376 Northgate #3	1977	3	58.78
Lot 433 Northgate #3	1978	2	38.38
Lot 563 Northgate #3	1979	1	18.78
Lot 715 Northgate #4	1979	1	22.16

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 873 Northgate #6	1979	1	\$ 9.95
Lot 10 Orange Hill	1979	1	57.90
Lot 104 Palmetto Heights	1979	1	11.69
Lot 109 Palmetto Heights	1978	1	19.06
Lot 121 Palmetto Heights	1979	1	57.08
Lot 135 & N2' of E36' of Lot 134 Palmetto Heights	1979	1	59.92
Lot 137 Palmetto Heights	1979	1	19.06
Lot 62 Panorama Village #1	1979	1	53.28
Lot 68 Panorama Village #1	1979	1	53.28
Lot 83 Panorama Village #1	1979	1	26.64
Lot 117 Panorama Village #1	1979	1	26.64
Lot 214 Panorama Village #2	1979	1	53.28
Lot 230 Panorama Village #2	1979	1	53.28
Lot 27 Park River Estates	1979	1	198.90
Lot 247 Park River Estates	1979	1	198.92
Lot 2 Parkway Greens #1	1979	1	122.56
Lot 69 Parkway Greens #2	1979	1	257.38
Lot 1 Parkway Oaks #1	1979	1	279.08
Lot 8 Parkway Oaks #1	1979	1	279.08
Lot 23 Parkway Oaks #1	1979	1	139.54
Lot 25 Parkway Oaks #1	1979	1	279.08
Lot 31 Parkway Oaks #1	1979	1	279.08
Lot 38 Parkway Oaks #1	1979	1	139.54
Lot 39 Parkway Oaks #1	1979	1	279.08
Lot 45 Parkway Oaks #1	1979	1	279.08
Lot 46 Parkway Oaks #1	1979	1	279.08
Lot 54 Parkway Oaks #1	1979	1	279.08
Lot 55 Parkway Oaks #1	1979	1	279.08
Lot 56 Parkway Oaks #1	1979	1	279.08
W152' Lot 1 Park View Exc. St.	1976	1	61.65
S106.14 of E41.42 Lt 1 & S106.07 of W10.13 Lot 2 Raffetto Hghts	1979	1	54.00
S136' of E50.26 Lt 3 Raffetto Hghts	1979	1	52.64
Parcel 26 of Section 2 Rancho Del Paso	1978	1	115.02
Parcel 27 of Section 2 Rancho Del Paso	1978	2	82.52

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>25 AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
W75' of E233 of N227 Lot 1 Sec 11 Rancho Del Paso	1978	2	5 35.12
W416.66 Lot 5 Sub Sec 11 Rancho Del Paso Exc. St.	1975	5	290.88
N155' of W82.5 Lot 6 Sub Sec 11 Rancho Del Paso Exc St.	1978	2	33.14
N82' of S247' of W531 Lot 17 Rancho Del Paso Exc St.	1979	1	80.06
E70' of W140' of E $\frac{1}{2}$ Lot 29 Sub Sec 11 Rancho Del Paso	1979	1	22.36
S360' of E140' Lot 29 Sub Sec 11 Rancho Del Paso	1979	1	39.92
Parcel 8 Lot 32 Sub Sec 11 Rancho Del Paso	1979	1	23.96
Parcel 12 Lot 32 Sub Sec 11 Rancho Del Paso	1975	5	151.06
E260 of N50 of S258.66 Lt 44 Sub Sec 11 Rancho Del Paso Exc. St.	1979	1	8.47
E96 of W210 of N $\frac{1}{2}$ Lot 45 Sub Sec 11 Rancho Del Paso	1979	1	27.94
E84 of W114 of N $\frac{1}{2}$ Lot 45 Sub Sec 11 Rancho Del Paso	1978	1	25.58
S50' of N160 of W200 of S $\frac{1}{2}$ Lot 47 Sub Sec 11 Rancho Del Paso	1977	1	7.95
Par 70 Sec 18 Rancho Del Paso	1978	2	138.36
Parcel 81 Sec 18 Rancho Del Paso	1976	4	271.04
Lot 86 Sec 18 Rancho Del Paso	1973	7	619.88
Par 1 SE $\frac{1}{4}$ of SW $\frac{1}{4}$ Sec 18 Rancho Del Paso	1977	3	82.02
Par 2 SE $\frac{1}{4}$ of SW $\frac{1}{4}$ Sec 18 Rancho Del Paso	1977	3	82.02
Par 3 SE $\frac{1}{4}$ of SW $\frac{1}{4}$ Sec 18 Rancho Del Paso	1975	5	142.46
Par 4 SE $\frac{1}{4}$ of SW $\frac{1}{4}$ Sec 18 Rancho Del Paso	1975	5	142.46
Par 5 SE $\frac{1}{4}$ of SW $\frac{1}{4}$ Sec 18 Rancho Del Paso	1979	1	26.18
Par 20 SE $\frac{1}{4}$ of SW $\frac{1}{4}$ Sec 18 Rancho Del Paso	1975	5	129.37
Par 30 SE $\frac{1}{4}$ of SW $\frac{1}{4}$ Sec 18 Rancho Del Paso	1976	1	29.64
Par 4 SW $\frac{1}{4}$ Sec 25 Rancho Del Paso	1979	1	127.36
Par 10 SW $\frac{1}{4}$ Sec 25 Rancho Del Paso	1978	2	201.96
Par 12 SW $\frac{1}{4}$ Sec 25 Rancho Del Paso	1979	1	409.26
Par 19 SW $\frac{1}{4}$ Sec 25 Rancho Del Paso	1976	4	261.81
Par 44 SW $\frac{1}{4}$ of SW $\frac{1}{4}$ Sec 25 Rancho Del Paso	1972	6	412.42

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Par 58 SW $\frac{1}{4}$ Sec 25 Rancho Del Paso	1978	2	\$ 819.10
Par. 59 SW $\frac{1}{4}$ Sec 25 Rancho Del Paso Exc. W75'	1978	2	766.56
Par. 12 NE $\frac{1}{4}$ of SW $\frac{1}{4}$ Sec 25 Rancho Del Paso	1971	7	726.14
Par 24 NE $\frac{1}{4}$ of SW $\frac{1}{4}$ Sec 25 Rancho Del Paso	1978	1	84.52
Par 45 NE $\frac{1}{4}$ of SW $\frac{1}{4}$ Sec 25 Rancho Del Paso	1976	3	338.58
Par 54 NE $\frac{1}{4}$ of SW $\frac{1}{4}$ Sec 25 Rancho Del Paso	1979	1	105.80
N $\frac{1}{2}$ of E220 Lot 4 Richland Exc. Ptn used for St.	1977	1	10.53
N98.606 of W220 Lot 20 Richland Exc. St.	1976	2	43.12
S200 of E157.1 of W505.5 Lot 41 Rio Linda Sub #8	1979	1	58.70
S200 of E30 of W348.4 Lot 41 Rio Linda Sub #8	1979	1	11.20
Lot 52 River Bend Estates #1	1979	1	198.38
Lot 2 River City Commons	1979	1	19.96
Lot 70 River City Commons	1979	1	19.96
Lot 71 River City Commons	1979	1	19.96
Lot 72 River City Commons	1979	1	19.96
Lot 73 River City Commons	1979	1	19.96
Lot 74 River City Commons	1979	1	19.96
Lot 75 River City Commons	1979	1	19.96
Lot 76 River City Commons	1979	1	19.96
Lot 77 River City Commons	1979	1	19.96
Lot 78 River City Commons	1979	1	19.96
Lot 79 River City Commons	1979	1	19.96
Lot 80 River City Commons	1979	1	19.96
Lot 81 River City Commons	1979	1	19.96
Lot 82 River City Commons	1979	1	19.96
Lot 83 River City Commons	1979	1	19.96
Lot 85 River City Commons	1979	1	19.96
Lot 86 River City Commons	1979	1	19.96
Lot 87 River City Commons	1979	1	19.96
Lot 88 River City Commons	1979	1	19.96
Lot 89 River City Commons	1979	1	19.96
Lot 90 River City Commons	1979	1	19.96

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 92 River City Commons	1979	1	\$ 19.95
Lot 93 River City Commons	1979	1	19.95
Lot 100 River City Commons	1979	1	19.95
Lot 139 River City Commons	1979	1	19.96
Lot 151 River City Commons	1979	1	19.96
Lot 161 River City Commons	1979	1	19.96
Lot 162 River City Commons	1979	1	19.96
Lot 163 River City Commons	1979	1	19.96
Lot 164 River City Commons	1979	1	19.96
Lot 165 River City Commons	1979	1	19.96
Lot 167 River City Commons	1979	1	19.96
Lot 168 River City Commons	1979	1	19.96
Lot 171 River City Commons	1979	1	19.96
Lot 172 River City Commons	1979	1	19.96
Lot 173 River City Commons	1979	1	19.96
Lot 176 River City Commons	1979	1	19.96
Lot 62 Riverhaven Estates #1	1979	1	375.30
Lot 112 Riverhaven Estates #1A	1979	1	429.46
Lot 178 Riverhaven Estates #3	1979	1	892.92
Lot 75 Riverhaven Estates #1	1979	1	32.32
Lot 1 Riverside Manor #1	1979	1	151.54
Lot 3 Riverside Manor #1	1979	1	151.54
Lot 4 Riverside Manor #1	1979	1	151.54
Lot 5 Riverside Manor #1	1979	1	151.54
Lot 7 Riverside Manor #1	1979	1	151.54
Lot 10 Riverside Manor #1	1979	1	151.54
Lot 11 Riverside Manor #1	1979	1	151.54
Lot 12 Riverside Manor #1	1979	1	151.54
Lot 13 Riverside Manor #1	1979	1	151.54
Lot 14 Riverside Manor #1	1979	1	151.54
Lot 15 Riverside Manor #1	1979	1	151.54
Lot 16 Riverside Manor #1	1979	1	151.52
Lot 17 Riverside Manor #1	1979	1	151.52
Lot 18 Riverside Manor #1	1979	1	151.52
Lot 19 Riverside Manor #1	1979	1	151.52
Lot 20 Riverside Manor #1	1979	1	151.52

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 21 Riverside Manor #1	1979	1	\$ 151.52
Lot 22 Riverside Manor #1	1979	1	151.52
Lot 23 Riverside Manor #1	1979	1	151.52
Lot 24 Riverside Manor #1	1979	1	151.52
Lot 25 Riverside Manor #1	1979	1	151.52
Lot 26 Riverside Manor #1	1979	1	151.52
Lot 27 Riverside Manor #1	1979	1	151.52
Lot 28 Riverside Manor #1	1979	1	151.52
Lot 29 Riverside Manor #1	1979	1	151.52
Lot 30 Riverside Manor #1	1979	1	151.52
Lot 31 Riverside Manor #1	1979	1	151.52
Lot 32 Riverside Manor #1	1979	1	151.54
Lot 34 Riverside Manor #1	1979	1	151.54
Lot 35 Riverside Manor #1	1979	1	151.54
Lot 36 Riverside Manor #1	1979	1	151.54
Lot 37 Riverside Manor #1	1979	1	151.54
Lot 38 Riverside Manor #1	1979	1	151.54
Lot 39 Riverside Manor #1	1979	1	151.54
Lot 40 Riverside Manor #1	1979	1	151.54
Lot 41 Riverside Manor #1	1979	1	151.54
Lot 42 Riverside Manor #1	1979	1	151.54
Lot 43 Riverside Manor #1	1979	1	151.54
Lot 44 Riverside Manor #1	1979	1	151.54
Lot 45 Riverside Manor #1	1979	1	151.54
Lot 46 Riverside Manor #1	1979	1	151.54
Lot 47 Riverside Manor #1	1979	1	151.54
Lot 48 Riverside Manor #1	1979	1	151.54
Lot 49 Riverside Manor #1	1979	1	151.54
Lot 50 Riverside Manor #1	1979	1	151.54
Lot 51 Riverside Manor #1	1979	1	151.54
Lot 52 Riverside Manor #1	1979	1	151.54
Lot 53 Riverside Manor #1	1979	1	151.54
Lot 54 Riverside Manor #1	1979	1	151.54
Lot 55 Riverside Manor #1	1979	1	151.54
Lot 56 Riverside Manor #1	1979	1	151.54
Lot 57 Riverside Manor #1	1979	1	151.54

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 58 Riverside Manor #1	1979	1	\$ 151.54
Lot 59 Riverside Manor #1	1979	1	151.54
Lot 60 Riverside Manor #1	1979	1	151.54
Lot 61 Riverside Manor #1	1979	1	151.54
Lot 62 Riverside Manor #1	1979	1	151.54
Lot 63 Riverside Manor #1	1979	1	151.54
Lot 64 Riverside Manor #1	1979	1	151.54
Lot 65 Riverside Manor #1	1979	1	151.54
Lot 66 Riverside Manor #1	1979	1	151.54
Lot 67 Riverside Manor #1	1979	1	151.54
Lot 68 Riverside Manor #1	1979	1	151.54
Lot 69 Riverside Manor #1	1979	1	151.54
Lot 70 Riverside Manor #1	1979	1	151.54
Lot 71 Riverside Manor #1	1979	1	151.54
Lot 72 Riverside Manor #1	1979	1	151.54
Lot 73 Riverside Manor #1	1979	1	151.54
Lot 74 Riverside Manor #1	1979	1	151.54
Lot 75 Riverside Manor #1	1979	1	151.54
Lot 76 Riverside Manor #1	1979	1	151.54
Lot 77 Riverside Manor #1	1979	1	151.54
Lot 78 Riverside Manor #1	1979	1	151.54
Lot 79 Riverside Manor #1	1979	1	151.54
Lot 80 Riverside Manor #1	1979	1	151.54
Lot 81 Riverside Manor #1	1979	1	151.54
Lot 82 Riverside Manor #1	1979	1	151.54
Lot 83 Riverside Manor #1	1979	1	151.54
Lot 84 Riverside Manor #1	1979	1	151.54
Lot 85 Riverside Manor #1	1979	1	151.54
Lot 86 Riverside Manor #1	1979	1	151.54
Lot 87 Riverside Manor #1	1979	1	151.54
Lot 88 Riverside Manor #1	1979	1	151.54
Lot 89 Riverside Manor #1	1979	1	151.54
Lot 90 Riverside Manor #1	1979	1	151.54
Lot 91 Riverside Manor #1	1979	1	151.54
Lot 92 Riverside Manor #1	1979	1	151.54
Lot 93 Riverside Manor #1	1979	1	151.54

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>30 AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 94 Riverside Manor #1	1979	1	\$ 151.54
Lot 95 Riverside Manor #1	1979	1	151.54
Lot 96 Riverside Manor #1	1979	1	151.54
Lot 97 Riverside Manor #1	1979	1	151.54
Lot 98 Riverside Manor #1	1979	1	151.54
Lot 99 Riverside Manor #1	1979	1	151.54
Lot 100 Riverside Manor #1	1979	1	151.54
Lot 101 Riverside Manor #1	1979	1	151.54
Lot 102 Riverside Manor #1	1979	1	151.54
Lot 103 Riverside Manor #1	1979	1	151.54
Lot 104 Riverside Manor #1	1979	1	151.54
Lot 105 Riverside Manor #1	1979	1	151.54
Lot 106 Riverside Manor #1	1979	1	151.54
Lot 107 Riverside Manor #1	1979	1	151.54
Lot 108 Riverside Manor #1	1979	1	151.54
Lot 109 Riverside Manor #1	1979	1	151.54
Lot 110 Riverside Manor #1	1979	1	151.54
Lot 111 Riverside Manor #1	1979	1	151.54
Lot 112 Riverside Manor #1	1979	1	151.54
Lot 113 Riverside Manor #1	1979	1	151.54
Lot 114 Riverside Manor #1	1979	1	151.54
Lot 115 Riverside Manor #1	1979	1	151.54
Lot 116 Riverside Manor #1	1979	1	151.54
Lot 117 Riverside Manor #1	1979	1	151.54
Lot 118 Riverside Manor #1	1979	1	151.54
Lot 119 Riverside Manor #1	1979	1	151.54
Lot 120 Riverside Manor #1	1979	1	151.54
Lot 121 Riverside Manor #1	1979	1	151.54
Lot 122 Riverside Manor #1	1979	1	151.54
Lot 123 Riverside Manor #1	1979	1	151.54
Lot 124 Riverside Manor #1	1979	1	151.54
Lot 125 Riverside Manor #1	1979	1	151.54
Lot 126 Riverside Manor #1	1979	1	151.54
Lot 127 Riverside Manor #1	1979	1	151.54
Lot 128 Riverside Manor #1	1979	1	151.54
Lot 131 Riverside Manor #1	1979	1	151.54
Lot 132 Riverside Manor #1	1979	1	151.54

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 133 Riverside Manor #1	1979	1	\$ 151.54
Lot 134 Riverside Manor #1	1979	1	151.54
Lot 135 Riverside Manor #1	1979	1	151.54
Lot 136 Riverside Manor #1	1979	1	151.54
Lot 137 Riverside Manor #1	1979	1	151.54
Lot 138 Riverside Manor #1	1979	1	151.54
Lot 139 Riverside Manor #1	1979	1	151.54
Lot 140 Riverside Manor #1	1979	1	151.54
Lot 141 Riverside Manor #1	1979	1	151.54
Lot 142 Riverside Manor #1	1979	1	151.54
Lot 143 Riverside Manor #1	1979	1	151.54
Lot 144 Riverside Manor #2	1979	1	151.54
Lot 145 Riverside Manor #2	1979	1	151.54
W66 of N½ Blk. 2, Robla Acres Exc. St.	1978	2	34.98
N½ of E66 Blk. 3, Robla Acres Exc. St.	1968	12	266.96
N½ of W66' Blk. 4, Robla Acres Exc. St.	1968	12	266.96
S47' Lot 12, 13, & 14 Blk. 7 Robla Acres	1968	10	165.20
Lot 3 Blk. 9 Robla Acres	1975	5	76.36
E120 of Lot 10 Blk 12, Robla Acres	1976	4	59.74
Lot 20, Blk. 12, Robla Acres	1978	2	28.52
Lot 21, Blk. 12, Robla Acres	1978	2	28.52
Lot 27 and N18 Lot 28, Blk 12, Robla Acres Exc. E150'	1971	2	46.14
Ptn. Tract 17 Robla Acres	1978	1	17.52
Ptn. Block 18 Robla Acres	1979	1	26.46
N170.64 Blk 19, Robla Acres Exc. St.	1979	1	91.92
E79 of N170 Blk. 20 Robla Acres Exc. St.	1979	1	22.00
S165 of N330.035 of W132 Blk. 27, Robla Acres Exc. St.	1976	3	110.74
E44 of W110 of N165.017 of S330.035 Blk. 28, Robla Acres Exc. St.	1968	12	177.96
E132 of W198 of S330.035 Blk 30, Robla Acres Exc. St.	1979	1	51.24
E66 of S330.035 Blk 31, Robla Acres Exc. St.	1979	1	17.08
N55 of S330 of E165 Blk. 24, Robla Acres	1973	7	114.10

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
N55.07 of S220.07 of E165 Blk. 34, Robla Acres	1979	1	\$ 14.26
N65 of S165 of E165 Blk. 34, Robla Acres	1968	11	262.92
N54.93 of S275 of E165 Blk. 34, Robla Acres	1968	12	222.20
S105.07 of E165', Blk. 35, Robla Acres	1975	2	63.60
W100 of N132, Blk. 39, Robla Acres Exc. St.	1971	8	219.97
W60 of E230 of N132, Blk. 39, Robla Acres Exc. St.	1979	1	7.76
N132 of S264 Blk. 39, Robla Acres Exc. St.	1979	1	17.08
N80' Blk. 43 & N80' of E½ Blk. 42 Robla Acres	1975	1	141.12
Par. F Lts 51 & 52 Robla Acres	1979	1	43.00
E68.60 of W274.40 of S180 Blk. 57 Robla Acres Exc. St.	1979	1	17.76
W135 of S180 Blk. 59, Robla Acres	1974	6	213.32
S40' Lots 10 & 11 Sacto Ave Hghts	1975	4	228.32
N86.19 Lot 11 Sacto Ave Hghts	1979	1	74.12
Lot 13 Sacto Ave Hghts	1977	3	142.70
Lot 18 Sacto Ave Hghts	1979	1	57.08
Lot 19 Sacto Ave Hghts	1978	2	114.16
Lot 22 Sacto Ave Hghts Exc. St.	1978	1	48.22
Lot 23 Sacto Ave Hghts Exc. St.	1979	1	48.26
Lot 25 Sacto Ave Hghts	1976	4	80.16
Lot 31 Sacto Ave Hghts	1975	5	285.40
Lot 36 Sacto Ave Hghts	1975	4	228.32
Lot 37 Sacto Ave Hghts	1975	4	228.32
Lot 38 Sacto Ave Hghts	1975	4	228.32
Lot 39 Sacto Ave Hghts	1975	4	228.32
Lot 40 Sacto Ave Hghts	1978	2	114.16
Lot 48 Sacto Ave Hghts	1975	5	270.00
E80' of Lot 55 Sacto Ave Hghts	1975	1	60.00
W½ of E2/3 Lts 57, 58, & 59 Sacto Ave Hghts	1979	1	57.08
Lot 10 Sacto Blvd. Park	1975	3	293.20
Lots 13 & 14 Sherry Dan Terrace	1975	5	287.14
Lot 486 Sierra Oaks #15	1979	1	83.23

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 506 Sierra Oaks #15	1976	1	5 89.71
Lot 539 Sierra Oaks #15	1979	1	83.23
Lot 3 Sierra Oaks #17	1979	1	362.40
E48' Lot 7 G H Slawson Sub #1 Exc. St.	1977	2	205.46
W48.15' of E96.15' Lot 7 G H Slawson Sub 1 Exc. St.	1979	1	98.62
E55 Lot 11 G H Slawson Sub #1 Exc. St.	1979	1	112.64
W47.66 of E95.32 of S152 Lot 13 G H Slawson Sub #1.	1977	3	252.81
Par 3 of Par Map of Par A of Lts 13 & 32 G H Slawson Sub #1	1979	1	122.86
Tct 15 G H Slawson Sub #1 Exc. W136 & St.	1979	1	163.12
E½ Lot 20 G H Slawson Sub #1 Exc. St.	1967	7	865.81
E53.91' of W107.82' of Lot 27 G H Slawson Sub #1 Exc. St.	1979	1	110.42
Lot 33 G H Slawson Sub #1 Exc. N59 & N50 of S100 & S50	1966	14	972.42
S50 Lot 33 G H Slawson	1979	1	102.40
Lot 5 South Brighton	1974	6	766.20
S½ Lot 52 South Brighton	1978	1	10.52
N½ Lot 52 South Brighton	1979	1	10.06
Lot 62 South Brighton	1979	1	20.14
Lot 63 South Brighton	1979	1	20.14
Lot 64 South Brighton	1979	1	20.14
Lot 19 South College Tract	1979	1	88.68
Lot 21 South College Tract	1975	5	463.96
Lot 18 South Land Park Hills #1	1975	4	160.80
Lot 45 South Land Park Hills #1	1975	3	98.71
Lot 130 South Land Park Hills #2	1977	1	9.17
Lot 321 South Land Park Hills #5	1979	1	16.88
Lot 363 South Land Park Hills #6	1978	1	8.81
Lot 385 South Land Park Hills #6	1978	1	8.81
Lot 439 South Land Park Hills #6	1979	1	17.76
Lot 482 South Land Park Hills #7	1975	5	96.84
Lot 496 South Land Park Hills #7	1979	1	8.88
Lot 26 South Land Park Hills #11	1976	1	129.26
Lot 72 South Land Park Hills #11	1977	2	223.60

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 128 Resurvey of So Land Park Hills #11	1976	4	\$ 391.14
Lot 151 South Land Park Hills #22	1979	1	19.40
Lot 293 South Land Park Hills #23 Annex	1979	1	12.81
Lot 78 So Land Park Hills #26	1977	1	53.62
Lot 46 So Land Park Hills #31 Exc. Ptn Deeded to State	1975	2	2.58
Lot 47 So Land Park Hills #31 Exc. E'ly ptn deeded to state	1975	2	11.40
Lot 27 So Land Park Hills #37	1979	1	93.00
Lot 64 So Land Park Hills #43	1975	2	201.57
Lot 12 So Land Park Riviera #2	1978	2	437.94
Lot 66 and SE5' Lot 65 So Land Park Riviera #2	1979	1	125.04
Lot 44 So Land Park Riviera #3	1979	1	120.56
Lot 66 So Land Park Terrace	1979	1	9.73
Lot 142 So Land Park Terr #2	1975	1	30.88
Lot 253 So Land Park Terr #3	1978	1	27.36
Lot 9 So Land Park Terr #4	1979	1	13.09
Lot 90 So Land Park Terr #6	1978	2	40.18
Lot 1 South Land Park Terr #9	1975	4	160.80
Parcel A So Land Park Terr #13	1976	1	18.32
Par H So Land Park Terr #13	1975	1	56.06
Par A So Land Park Terr #22 Exc. Ptn to State and Exc. E140'	1977	1	37.43
Lt 27 So Land Park Village #1	1978	2	384.12
W292.7' Lot 9 So. Sacto Gardens Exc. Ptn to city	1979	1	82.96
Lot 14 So Sacto Gardens Exc E193	1976	1	39.06
Par A Por Lot 23 Exc E234.6 So. Sacramento Gardens	1979	1	73.23
Par J Southfield #2	1979	1	646.56
Lot 176 Southgate #2	1970	7	631.10
Lot 177 Southgate #2	1970	7	622.82
Lot 178 Southgate #2	1970	7	621.32
Lot 179 Southgate #2	1970	6	543.66
Lot 180 Southgate #2	1970	7	621.32
Lot 181 Southgate #2	1970	6	538.14
• Lot 184 Southgate #2	1970	7	615.02

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 185 Southgate #2	1970	7	\$ 615.02
Lot 186 Southgate #2	1970	7	615.02
Lot 267 Southgate #2	1970	7	632.58
Lot 60 Southgate Park #2	1979	1	101.55
Lot 151 Southgate Park #3	1976	1	113.60
Lot 8 Steeple Park	1979	1	126.64
Lot 21 Strawberry Manor #1	1978	2	33.04
Lot 118 Strawberry Manor #2	1978	1	19.26
Lot 129 Strawberry Manor #2	1978	2	47.14
Lot 130 Strawberry Manor #2	1979	1	52.14
Lot 202 Strawberry Manor #2	1978	1	19.26
Lot 225 Strawberry Manor #2	1979	1	13.78
Lot 257 Strawberry Manor #3	1978	2	23.41
Lot 260 Strawberry Manor #3	1979	1	13.78
Lot 262 Strawberry Manor #3	1978	2	33.04
Lot 263 Strawberry Manor #3	1978	2	33.04
Lot 287 Strawberry Manor #3	1978	2	23.41
Lot 289 Strawberry Manor #3	1978	2	33.04
Lot 303 Strawberry Manor #3	1978	1	13.78
Lot 377 Strawberry Manor #3	1979	1	13.78
Lot 320 Strawberry Manor #3	1978	2	23.41
Lot 345 Strawberry Manor #3	1978	2	33.04
Lot 348 Strawberry Manor #3	1978	2	33.04
Lot 349 Strawberry Manor #3	1978	2	33.04
Lot 350 Strawberry Manor #3	1978	2	33.04
Lot 367 Strawberry Manor #3	1978	1	19.26
Lot 369 Strawberry Manor #3	1978	1	19.26
Lot 376 Strawberry Manor #3	1978	1	19.26
Lot 378 Strawberry Manor #3	1978	1	19.26
Lot 379 Strawberry Manor #3	1978	1	19.26
Lot 457 Strawberry Manor #5	1979	1	13.78
Lot 9 Strawberry Terrace	1978	2	33.04
Lot 12 Strawberry Terrace	1978	2	33.04
Lot 13 Strawberry Terrace	1978	2	33.04
Lot 17 Strawberry Terrace	1979	1	13.78
Lot 18 Strawberry Terrace	1979	1	13.78

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 57 Strawberry Terrace	1979	1	\$ 138.44
Lot 58 Strawberry Terrace	1979	1	69.22
Lot 17 Sunrise Vista	1975	5	106.27
Lot 18 Sunrise Vista	1975	5	106.27
Lot 26 Sunrise Vista	1979	1	23.28
Lot 28 Sunrise Vista	1969	10	296.26
Lot 29 Sunrise Vista	1977	1	12.55
Lot 30 Sunrise Vista	1977	1	11.60
Lot 322 W & K Sutterville Pk. #3	1979	1	10.02
Lot 175 Terminal Tract	1979	1	50.58
Lot 180 Terminal Tract	1978	2	76.94
Lot 181 Terminal Tract	1978	2	87.10
Parcels 5,6,7,8, Map 27 Exc. St.	1979	1	21.63
Parcel 14-A-2, Map 27	1979	1	24.04
Parcel 6-A-13, Map 30	1976	1	81.70
Und.½ interest Parcel 9-B, Map 31	1971	6	654.66
Parcel 17-D Map 31	1978	1	665.00
Parcel 28C Map 31-5	1975	5	200.06
Parcel 14 Map 36	1976	1	13.52
W200 Parcel 22 Map 36	1975	3	58.56
Parcel 44 Map 36	1966	12	34.95
Parcel 10A-1 Map 39	1975	1	769.66
Parcel 15 Map 43 Exc. E160	1979	1	28.76
Parcel 10 Parcel 17 Map 43	1979	1	608.40
Parcel 59 Map 44B	1979	1	48.38
Parcel 61 Map 44B	1973	7	697.17
Parcel 62-B Map 44B	1975	5	516.54
Parcel 63 Map 44B	1979	1	63.86
Parcel 3D Map 45	1979	1	643.89
Par 2 Blk. 43, Map 49A	1978	2	49.06
Par 6 Map 50	1978	1	6.10
Par 4 of Par 17-A-1 Map 51	1979	1	241.86
Par 24-A-4 Map 51	1978	1	60.44
Parcel 42-A-1 Map 62	1979	1	416.50
Parcel 42-A, Map 62	1978	1	665.08
Parcel 47-B, Map 62	1977	2	167.82
Parcel 8 Map 63	1979	1	968.28

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Par B of Par 1-A, Map 64 owner 25.96%--1974	1979	1	\$ 215.02
Parcel C of Par 1-A Map 64 owner 67.9%---1974	1979	1	182.98
Parcel 1-E Map 64--owner 49.15% 1974	1979	1	155.54
Parcel 1G Map 64	1979	1	106.68
Parcel 6 Map 64	1979	1	188.97
Lot 56 Valley Hi #14-A	1975	4	35.05
Lot 57 Valley Hi #14-A	1975	4	35.05
E52' of W112' of N100' of Lot 53 Victory Acres	1979	1	27.86
Lot 93 Victory Acres Exc. W122' & Exc. St.	1978	1	44.87
Lot 82 Village Park #1	1979	1	25.95
Lot 11 Amend Plat Warezano Court	1977	3	368.88
S60' of N108.70' Lot 13 Waring Villa Tract	1978	2	280.38
N½ Lot 15 Waring Villa Tract	1977	3	373.47
E72' Lot 8, Blk. 1 W Del Paso Hghts	1975	3	231.64
S145 of N50.2 Lt 23 S145 W50 Lt 24 Blk 1 Amd Plat W Del Paso Hghts	1970	9	952.50
Lt 12, Blk. 2 Amd Plat West Del Paso Hghts Exc. W90.2 of S120	1977	3	356.70
Lot 15, Blk. 2 Amd Plat of West Del Paso Hghts	1979	1	148.81
Lot 1, Blk. 4, Amd Sub of Blks 4 & 5 West Del Paso Hghts Exc. St.	1979	1	155.90
Lot 2 Blk 4 Amd Sub of Blks 4 & 5 West Del Paso Heights	1979	1	99.08
Lot 3 Blk 4 Amd Sub of Blks 4 & 5 West Del Paso Heights	1979	1	99.08
Lot 4, Blk. 4 Amd Sub of Blks 4 & 5 West Del Paso Heights	1979	1	99.08
Lot 5, Blk. 4 Amd. Sub of Blks 4 & 5 West Del Paso Heights	1979	1	99.08
Lot 1 Blk. 5 Amd Sub of Blks 4 & 5 West Del Paso Heights	1979	1	160.18
Lot 2 Blk. 5 Amd Sub of Blks 4 & 5 West Del Paso Heights	1979	1	99.08
Lot 3, Blk. 5 Amd Sub of Blks 4 & 5 West Del Paso Heights	1976	4	402.32
Lot 4, Blk. 5 Amd Sub of Blks 4 & 5 West Del Paso Heights	1979	1	50.29
Lot 17 Blk. 5, Amd Sub of Blks 4 & 5 West Del Paso Heights	1979	1	99.08

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 13, Blk. 9, Amd Plat of West Del Paso Heights	1978	1	\$ 187.32
Lot 14, Blk. 9, Amd Plat of West Del Paso Heights	1978	2	142.68
Lot 18, Blk. 9, Amd Plat of West Del Paso Heights	1975	4	285.36
Lot 19, Blk. 9, Amd Plat of West Del Paso Heights	1978	2	142.68
Lot 1, Blk. 10, Amd Plat of West Del Paso Heights	1979	1	93.66
Lot 2, Blk. 10, Amd. Plat of West Del Paso Heights	1975	5	356.70
Lot 5, Blk. 10, Amd. Plat of West Del Paso Heights	1978	2	107.01
Lot 6, Blk. 10, Amd. Plat of West Del Paso Heights	1978	1	35.67
Lot 12, Blk. 10, Amd Plat West Del Paso Heights	1977	3	280.98
Lot 13, Blk. 10, Amd. Plat of West Del Paso Heights	1975	4	374.64
Lot 20, Blk. 10, Amd. Plat of West Del Paso Heights	1979	1	71.34
Lot 1, Blk. 11, Amd. Plat of West Del Paso Heights	1979	1	131.20
Lot 2, Blk. 11, Amd. Plat of West Del Paso Heights	1979	1	99.08
Lot 3, Blk. 11, Amd. Plat of West Del Paso Heights	1979	1	100.62
Lot 5, Blk. 11, Amd. Plat of West Del Paso Heights	1979	1	100.62
Lot 11, Blk. 11, Amd. Plat of West Del Paso Heights	1978	2	212.44
Lot 15, Blk. 11, Amd. Plat of West Del Paso Heights	1976	4	402.08
Lot 3, Blk. 14, Amd. Plat of West Del Paso Heights	1979	1	50.24
Lot 4, Blk. 14, Amd. Plat of West Del Paso Heights	1979	1	100.48
Lot 19, Blk. 14, Amd. Plat of West Del Paso Heights	1979	1	99.08
Lot 4, Blk. 15, Amd. Plat of West Del Paso Heights	1975	5	356.70
Lot 5, Blk. 15, Amd. Plat of West Del Paso Heights	1975	5	356.70
550' Lot 12, Blk. 15, Amd. Plat of West Del Paso Heights	1979	1	35.54
Lot 14, Blk. 15, Amd. Plat of West Del Paso Heights	1979	1	71.34

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 15, Blk. 15, Amd. Plat West Del Paso Heights	1979	1	\$ 71.34
Lot 3, Blk. 16, Amd. Plat West Del Paso Heights	1979	1	61.36
Lot 8, Blk. 16, Amd. Plat West Del Paso Heights	1977	3	214.02
Lot 15, Blk. 16, Amd. Plat West Del Paso Heights	1976	4	285.36
Par. A Lts 23 & 24, Blk. 16, Amd. Plat West Del Paso Heights	1978	2	149.20
Lot 15, Blk. 17, Amd. Plat of West Del Paso Heights	1979	1	35.67
Lot 16, Blk. 17, Amd. Plat of West Del Paso Heights	1979	1	35.67
Lot 1, Blk. 18, Amd. Plat of West Del Paso Heights Exc. St.	1979	1	96.28
Lot 2, Blk. 18, Amd. Plat of West Del Paso Heights	1979	1	71.34
Lot 3, Blk. 18, Amd. Plat of West Del Paso Heights	1978	1	71.34
Lot 8, Blk. 18, Amd. Plat of West Del Paso Heights	1975	2	107.01
Lot 10, Blk. 18, Amd. Plat of West Del Paso Heights	1975	5	285.36
Lot 11, Blk. 18, Amd. Plat of West Del Paso Heights	1979	1	78.34
N45' Lot 13, Blk. 18, Amd. Plat of W. Del Paso Heights	1975	5	151.60
S50' Lot 13, Blk. 18, Amd. Plat of W. Del Paso Heights	1975	5	168.30
Lot 4, Blk. 19, Amd. Plat of W. Del Paso Heights	1978	2	148.62
Lot 12, Blk. 19, Amd. Plat of W. Del Paso Heights Exc. St.	1976	4	640.72
Lot 13, Blk. 19 Amd. Plat of West Del Paso Hghts Exc. St.	1976	2	320.36
Lot 14, Blk. 19, Amd. Plat of West Del Paso Heights	1976	2	198.16
Lot 15, Blk. 19, Amd. Plat of West Del Paso Heights	1976	1	99.08
Lot 21, Blk. 19, Amd. Plat of West Del Paso Height	1978	1	99.08
Lot 5, Blk. 22, Amd. Plat of West Del Paso Heights	1979	1	99.08
Lot 6, Blk. 22, Amd. Plat of West Del Paso Heights	1979	1	99.08
Lot 2, Blk. 23, Amd. Plat of West Del Paso Heights	1979	1	71.34

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 4, Blk. 32, Amend. Plat West Del Paso Heights	1974	6	\$ 241.04
Lot 10, Blk. 32, Amend. Plat West Del Paso Heights	1969	9	429.20
Lot 12, Blk. 33, Amend. Plat W. Del Paso Heights	1978	2	25.76
W $\frac{1}{2}$ Lot 21, Blk. 33, Amend Plat W. Del Paso Heights	1975	4	368.52
Lot 22, Blk. 33, Amend. Plat W. Del Paso Heights	1975	5	371.20
S95 Lot 22, Blk. 33, Amend Plat W. Del Paso Heights	1979	1	88.72
S65 Lot 23 Blk. 33, Amend Plat W. Del Paso Heights	1968	11	723.13
Lot 25 Blk. 33 Amend Plat W Del Paso Hghts Exc. W66 of S100	1979	1	88.98
Lot 30, Blk. 33, Amend Plat W Del Paso Heights	1979	1	139.08
Lot 3, Blk. 34, Amend Plat W Del Paso Heights	1979	1	139.08
E62 Lot 12 & W38 of Lot 13, Blk. 34 Amend. Plat W Del Paso Heights	1970	7	217.70
W $\frac{1}{2}$ Lot 14, Blk. 34, Amend Plat W. Del Paso Hts. Exc. W6	1968	10	212.78
Lot 16, Blk. 34, Amd. Plat W Del Paso Heights Exc. E66'	1979	1	73.84
E66 of N165 Lot 16, Blk. 34, Amend Plat W Del Paso Heights	1979	1	10.64
S60 of E65 of Lot 18, Blk. 34, Amend Plat W Del Paso Heights	1979	1	52.46
E $\frac{1}{2}$ Lot 3, Blk. 35 Amend Plat W Del Paso Heights	1978	1	67.30
E60' of N150 of Lot 5, Blk. 35, Amend Plat W Del Paso Hghts	1979	1	15.72
Lot 7, Blk. 35, Amend Plat W. Del Paso Heights	1979	1	34.60
N50 Lot 18, Blk. 35, Amend Plat W Del Paso Heights	1975	5	211.39
W85 Lot 21, Blk. 36, Amend Plat W Del Paso Heights	1976	4	399.36
N $\frac{1}{2}$ Lot 23, Blk. 36 Amend Plat W Del Paso Heights	1979	2	78.30
Lot 29, Blk. 36, Amend Plat W Del Paso Hghts. Exc. E50	1979	1	21.48
E62 of S125 Lot 32, Blk. 36 Amend Plat W Del Paso Hghts	1973	6	401.70
Lot 1 Blk. 37, Amend Plat W Del Paso Heights	1978	1	60.10

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 6, Blk. 37, Amend Plat W. Del Paso Heights	1978	1	\$ 57.16
Lot 10, Blk. 37, Amend Plat W. Del Paso Heights	1972	8	324.45
Lot 11, Blk. 37, Amend Plat W Del Paso Heights	1972	8	324.45
Lot 12, Blk. 37, Amend Plat W Del Paso Heights	1972	8	324.45
Lot 13, Blk. 37, Amend. Plat W Del Paso Heights	1972	8	324.45
Lot 14, Blk. 37, Amend. Plat W Del Paso Heights	1972	8	331.36
N50 of S182 of E115 Lot 16, Blk. 37, Amend Plat West Del Paso Hghts	1978	2	38.23
S132 of E115 Lot 16, Blk. 37, Amend Plat W Del Paso Hts..	1978	2	61.74
Lot 17, Blk. 37, Amend Plat W Del Paso Heights	1978	2	177.41
Lot 18, Blk. 37, Amend. Plat W Del Paso Hts. Exc. W18 of N150	1978	2	173.96
Lot 19 Blk. 37, Amend Plat W Del Paso Hts Exc. N150	1978	2	35.34
Lt 22 Blk. 37 Amend Plat W Del Paso Hts Exc. N141 & Lt 23, Blk. 37, Amd. Plat W Del Paso Heights	1974	5	250.06
N60' of S130 Lot 23, Blk. 37 Amd. Plat W Del Paso Hts.	1979	1	29.78
S70 Lot 23 Blk. 37, Amend Plat W Del Paso Heights	1979	1	67.88
N93 Lot 23 Blk. 37, Amend Plat West Del Paso Hts.	1969	2	42.88
W47 of S150 Lot 32 Blk. 37, Amend Plat W Del Paso Heights	1972	8	307.78
E42.5 of N100 of S237 Lot 32 Blk. 37 Amd. Plat W. Del Paso Heights	1975	5	22.68
N87 of S237 of W47 Lot 32, Blk. 37 Amend Plat W. Del Paso Hts.	1973	7	31.84
S230 Lot 11, Blk. 38 Amd. Plat W. Del Paso Heights	1979	1	115.68
Lot 12, Blk. 38, Amd. Plat W Del Paso Heights	1979	1	139.08
E62 of N½ Lot 4, Blk. 57 Amd. Plat W. Del Paso Hghts	1979	1	59.34
E31 2Thrd of W78.5 of N½ Lot 4 Blk. 57, Amd. Plat W Del Paso Hts.	1979	1	25.42
N½ Lot 5 Blk. 58, Amend Plat W Del Paso Hghts Exc. W70'	1978	2	85.74
Lot 21 Western Pacific Add.	1978	1	68.52

<u>LEGAL DESCRIPTION</u>	<u>1ST YEAR DELINQUENT</u>	<u>NO. OF YEARS DELINQUENT</u>	<u>AMOUNT OF DELINQUENCY EXCLUDING PENALTIES</u>
Lot 73 Western Pacific Add.	1979	1	\$ 54.82
Lot A Woodcreek #1	1979	1	651.30
Lt 457 Wright & Kimbrough #18	1977	1	20.68
Lot 462 Wright & Kimbrough #18	1976	1	20.68
Lot 463 Wright & Kimbrough #18	1976	2	41.36
Lot 115 W & K College Tct. #2	1979	1	9.88
Lot 108 W & K Willow Rancho	1979	1	74.66
Lot 115 W & K Willow Rancho	1979	1	74.66
Lot 116 W & K Willow Rancho	1979	1	74.66
Lot 226 W & K Willow Rancho #2	1979	1	37.33
Lot 236 W & K Willow Rancho #2	1979	1	37.33
Lot 310 W & K Willow Rancho #2	1979	1	74.66
Fc1 E244.23 of S306.58 Lot 4 Youngs Addn to Lake House Acres	1979	1	77.33
Lot 21 Youngs Heights	1969	11	409.38
Lot 26, Blk. 2 Youngs Heights	1971	7	100.28
Lot 27, Blk. 2 Youngs Heights	1971	7	93.04
Lot 9 Zetz Subdivision	1978	1	28.54
Lot 24 Zetz Subdivision	1979	1	28.54
TOTAL			\$222,476.09

E X H I B I T V
M I S C E L L A N E O U S I N F O R M A T I O N



CITY OF SACRAMENTO

45

REAL ESTATE AND STREET ASSESSMENTS DIVISION
915 J STREET
CITY HALL ROOM 207

SACRAMENTO, CALIFORNIA 95811
TELEPHONE (916) 449-5626

CITY MANAGER'S OFFICE
RECEIVED
APR 3 1980

IRVIN E. MORAES
REAL ESTATE SUPERVISOR

City Council
Sacramento, California

Honorable Members In Session:

SUBJECT: Report on Establishment of a Reserve Account For
1915 Bonds to be Issued to Cover Unpaid Assessments
in Assessment Districts

BACKGROUND INFORMATION

This report is a follow-up to the report submitted to Council on March 18, 1980, regarding assessment districts where the City is paying approximately 75% of the cost for installing public improvements in low and moderate income neighborhoods and the districts for the installation of public improvements in developed areas. There are five of these subsidized Districts ready to begin with the estimated costs shown on the attached Exhibit "A". The total cost of these projects is estimated to be \$3,293,746.66 with \$2,438,719.67 being contributed from CDBG Fund, \$54,462.71 from Water and Sewer Funds and \$792,564.28 assessed against the properties within the proposed Districts.

Stone and Youngberg has advised the City that to enable the 1915 bonds to be issued for these Districts a salable item, the City must create a Reserve Account in an amount that represents 4% of the bonds that are issued for these districts and adopt a fast foreclosure procedure for the recovery of any delinquency that may occur on the yearly installments due on the bonds.

The Reserve Account in the amount necessary to make the Bonds salable for these Districts would require \$31,702.57 be set aside. In addition to the five subsidized Districts, assessment proceedings are ready to begin on the Brentwood and Freeport Village Street Lighting Assessment District. This type of project was indicated in the previous staff report as one for which the City should use either 1911 or 1913 Improvement Act with the issuance of 1915 Bonds. To issue the 1915 Bonds will require an additional \$4,400.00 be added to the Reserve Account as this project is estimated to cost \$110,000.00. The addition of the \$4,400.00 to the \$31,702.57 totals \$36,102.57, or approximately \$40,000.00, to be set aside in a Reserve Account.

FINANCIAL DATA

The \$40,000.00 for the subject Reserve Account should be set aside from the additional interest income earned on the \$2,000,000.00 Supplemental Retirement System Contribution.

RECOMMENDATION

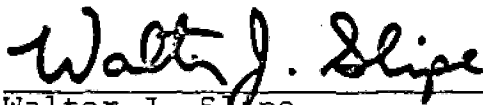
It is recommended that the attached Resolution be adopted which establishes a Special Assessment District Reserve Account in the amount of \$40,000.00 for the bonds issued under the 1915 Bond Act for these assessment districts. It is further recommended that the \$40,000.00 be set aside from the additional interest reserve now being accumulated on the \$2,000,000.00 Supplemental Retirement System Contribution.

Respectfully submitted,



R. H. Parker
City Engineer

Recommendation Approved



Walter J. Slupe
City Manager

RHP:IEM:bd
Attachments

April 8th, 1980
ALL DISTRICTS

EXHIBIT "A"

<u>DISTRICT NAME</u>	<u>ESTIMATED TOTAL COST</u>	<u>(Estimated City Contribution)</u>			<u>ASSESSED TO PROPERTY</u>	<u>ESTIMATED RES. ACCT.</u>
		<u>C.D.B.G.</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>		
Del Rio Junction #2	\$ 753,291.09	\$ 546,549.78	\$14,603.71		\$192,137.60	\$ 7,685.50
Warwick and Mascot	597,007.52	443,186.29			145,821.23	5,832.85
Del Paso Heights #3	821,994.25	603,663.50		\$ 3,000.00	215,330.75	8,613.23
Del Paso Heights #4A	576,003.80	430,414.60	12,499.00	24,360.00	108,730.20	4,349.21
Southside St. Light.	545,450.00	414,905.00			130,544.50	5,221.78
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$3,293,746.66	\$2,438,719.67	\$27,102.71	\$27,360.00	\$792,564.28	\$31,702.57

RESOLUTION NO. 53

APR 8 1980

ESTABLISHING A SECURITY FUND
FOR IMPROVEMENT BONDS
ISSUED UNDER
IMPROVEMENT BOND ACT OF 1915
FOR DESIGNATED
IMPROVEMENT DISTRICTS
AND
DECLARING CERTAIN COVENANTS
FOR THE BENEFIT OF
HOLDS OF BONDS
ISSUED IN DESIGNATED
ASSESSMENT DISTRICTS

APR 8 1980

WHEREAS, the City of Sacramento is about to do and construct certain improvement work on the public streets and easements at designated locations in the City of Sacramento, and

WHEREAS, the City of Sacramento will do and construct said improvement work at said designated areas under the terms and provisions of improvement act laws of the State of California, and

WHEREAS, the City of Sacramento will contribute designated portions of the cost and expense of said improvement work from cash funds that the City has available for that purpose, and

WHEREAS, the City of Sacramento, acting under said improvement act laws, will assess the cost and expense of said improvement work that remains after said cash contributions have been made on the lands that benefit from said improvement work, and the City of Sacramento will designate said lands that benefit from said improvement work to be assessment districts, and

WHEREAS, the general description of the improvement work that will be done and assessed on lands in said assessment districts, and the names of said assessment districts, and the proceeding numbers of said improvement proceedings, are as follows:

IMPROVEMENT PROCEEDING NO. 4856
street lighting work for
SOUTHSIDE STREET LIGHTING
ASSESSMENT DISTRICT;

IMPROVEMENT PROCEEDING NO. 4913
street improvement work for
DEL PASO HEIGHTS ASSESSMENT
DISTRICT NO. 3;

IMPROVEMENT PROCEEDING NO. 4922
street improvement work for
WARRICK AVENUE AND MASCOT AVENUE
ASSESSMENT DISTRICT;

IMPROVEMENT PROCEEDING NO. 5013
street improvement work for
DEL PASO HEIGHTS ASSESSMENT
DISTRICT NO. 4A;

IMPROVEMENT PROCEEDING NO. 5018
street lighting work for
BRENTWOOD VILLAGE AND FREEPORT
VILLAGE STREET LIGHTING
ASSESSMENT DISTRICT;

IMPROVEMENT PROCEEDING NO. 5065
street improvement work for
DEL RIO JUNCTION ASSESSMENT
DISTRICT NO. 2,

and

WHEREAS, the City of Sacramento will cause Improvement Bonds to be issued to represent unpaid assessments levied on the lands in said Assessment Districts, and will cause said bonds to be issued under the IMPROVEMENT BOND ACT OF 1915, and

WHEREAS, the City of Sacramento deems that it is desirable and in the public interest to do certain acts and to make certain covenants and commitments with a view to assuring the holders and owners of said bonds of punctual and timely payment of interest coupons falling due on said bonds, and assuring punctual and timely payment of principal sums due on said bonds, and deems that by said acts and covenants that the said bonds will be made saleable at prices advantageous to the property owners and to the City of Sacramento, and

WHEREAS, one of said acts is to establish a fund of \$40,000.00 to be set aside for the benefit of the bonds to be issued to represent unpaid assessments to be levied in the Assessment Districts above designated. The actual amount to be established for each District designated above shall be appropriated by a Resolution after the amount of bonds to be issued on a particular District is ascertained. The amount set aside for each District designated above shall not be less than four (4%) per cent of the total amount of the bonds issued for a particular District. The City of Sacramento agrees that the moneys in said Fund will not be used for any purpose during all the time when any of said bonds are outstanding and unpaid, except for transferring money therefrom into the funds that the City of Sacramento uses to pay interest coupons falling due on said bonds, and to pay principal sums maturing on account of said bonds, and to further covenant that the City of Sacramento will transfer money from said Fund into the redemption funds for said bonds at each time when property owners are delinquent in paying the installments due on their assessments on their lands, and at each time when the bond redemption fund does not contain enough money to pay such maturing interest coupons and such maturing principal sums on said bonds, and

WHEREAS, another of said acts is to covenant for the benefit of said bondholders to promptly commence a legal action against each owner of lands to foreclose the assessment lien on said owner's land who fails and neglects to pay the installment payment on his assessment at the time such assessment installment falls due, and to vigorously prosecute

said legal action, and thereby cause the land of such an owner to be sold as by law provided, and to cause all sale proceeds to be deposited in said Fund, and

WHEREAS, another of said acts is to covenant for the benefit of said bondholders to deposit in said Fund all penalties that the City of Sacramento may collect on account of delinquent assessments levied on lands in said Assessment Districts.

NOW, THEREFORE, RESOLVED BY THE CITY COUNCIL OF THE CITY OF SACRAMENTO, STATE OF CALIFORNIA, as follows:

1. That this Council finds that each of the recitals to this Resolution are true;

2. That the City of Sacramento hereby establishes the \$40,000.00 Fund described in this Resolution, and covenants for the benefit of the holders of improvement bonds to be issued for the Assessment Districts named in the recitals to this Resolution to use and hold said \$40,000.00 Fund for the benefit of said bondholders in the manner and at the time set out in the recitals to this Resolution;

3. That the City of Sacramento hereby covenants for the benefit of the holders of the Improvement Bonds to be issued for the Assessment Districts named in the recitals to this Resolution to commence legal action to foreclose the lien of delinquent assessments, and to cause the lands subject to said assessments to be sold and the proceeds of sale to be deposited in said Fund, all as described in the recitals to this Resolution, and likewise covenants for the benefit of said bondholders to deposit all penalties collected on account of delinquent assessments to be deposited in said Fund.

4. That the City of Sacramento hereby authorizes the transfer of \$40,000.00 from the Supplemental Retirement System Contribution (Budget No. 2-25-0000-0000-2720) to Special Assessment Fund (Budget No. 6-38-0000-0000-2630).

PASSED AND ADOPTED THIS 8th DAY OF April, 1980, by the following vote:

AYES:

NOES:

ABSENT:

MAYOR

ATTEST:

CITY CLERK

CERT



CITY OF SACRAMENTO

OFFICE OF THE TREASURER

800 - 10TH STREET SACRAMENTO, CA 95814
SUITE 1 TELEPHONE (916) 449-5318

THOMAS P. FRIERY
TREASURER

DONALD E. SPERLING
ASST. TREASURER

December 7, 1979

TO: William H. Edgar
Assistant City Manager

FROM: Thomas P. Friery
City Treasurer

SUBJECT: Special Assessment Bond Report January 25, 1979 through December 1, 1979

REFER: Correspondence 1-25-79, T.P.F. to W.H.E., Special Assessment Bonds
Correspondence 3-01-79, T.P.F. to Stone & Youngberg

SUMMARY

Since January 25, 1979 construction was completed in a total of ten special assessment districts and Special Assessment bonds were purchased with General Fund monies. The total par value of the bonds purchased was \$3,322,459.20.

Of the bonds purchased with General Fund monies \$3,245,021.20 which comprised nine of the districts were sold for \$3,251,742.85 resulting in a gain of \$6,721.15 and a reimbursement of the General Fund monies advanced. The remaining district, which is comprised of \$77,437.50 par value of bonds, was unable to be sold because of current market conditions and which would have resulted in a loss of \$6,195.00 on the sale. (See Attachment A)

It is estimated that the net benefit to the City of Sacramento or residents in the Assessment districts was \$189,605.12, by the General Fund assuming the underwriting risk on the Special Assessment Bonds during the period January 25, 1979 through December 1, 1979. (See Attachment B)

Recent developments since the passage of statewide spending initiatives resulted in legislative changes for Special Assessment bonds which are perceived to protect bondholders. Should the City not adopt these changes the continued marketability of the bonds is in question and at the least interest costs would be higher. Should the changes be adopted there will be affects on City Staff and budget.

BACKGROUND

On March 1, 1979 the City Treasurer pre-sold various Special Assessment bonds to the brokerage firm of Stone and Youngberg. Very briefly, the terms of the pre-sale were that the brokerage firm would commit to buy all bonds that the City Treasurer had been committed to purchase with an R.O.I. date pre July 1, 1978. The brokerage

firm had submitted a bid of \$100 (par) for all districts which would result in less than \$150,000 par value of bonds and \$100.25 (par + $\frac{1}{2}$) for any bonds of the remaining districts.

Since March 1, 1979 interest rates have spiraled to the highest levels in the recorded history of U.S. credit markets. As a result of interest rate levels having been fixed at 7-1/2% on Special Assessment bonds and interest rate levels in general spiraling to historic highs, the current market value of City of Sacramento Special Assessment bonds with 7-1/2% coupons is approximately 92 cents on the dollar.

Had the Special Assessment bonds not been pre-sold the potential loss to the general fund would have been \$266,000 plus an additional loss of 2-1/2% per day on funds invested in Special Assessment bonds as opposed to other authorized investments. This phenomenon certainly highlights one of the potential risks that are involved in the City of Sacramento purchasing Special Assessment bonds with general fund monies.

Since March 1, 1979 the City Engineer has required contractors to submit 2 bids for Special Assessment district work. One bid considered the City Treasurer would purchase the bonds at par upon the completion of the project and assume the underwriting risk of marketing the bonds. The other bid considered the contractor would assume the underwriting risk.

An analysis of the Special Assessment district bids by contractors since March 1, 1979 reveals that the contractors bid 3-1/2% higher for the assessment work when they are required to assume the underwriting risk of Special Assessment bonds.

The City Treasurer has determined that it generally takes approximately 60 days from the time funds are advanced to a contractor at the completion of work until the bonds could be marketed. Within this time period bonds must be printed, legal opinions obtained and the required signatures affixed to documents. Further, the City Treasurer has determined that Special Assessment bonds generally provide 2-1/2% less investment income per day than could be obtained by investing in other authorized investments. However, because of current unusual circumstances in the investment markets the differential is running at 6-1/2% less investment income per day at the present time.

Although Special Assessment Bonds produce less investment income with general fund monies than could be obtained from other authorized investments, a net overall benefit can inure to the City of Sacramento as a result of the City Treasurer purchasing the bonds. Since the purchase of the bonds reduces the cost of a Special Assessment district and the City of Sacramento contributes towards the cost of districts, the purchase of the bonds reduces the City's contribution and optimizes the use of Federal Funds and CDBG Funds for other needs of the City.

A detailed calculation of the net benefit to the City of Sacramento or residents of the City of Sacramento is presented in Attachment B. However, it should be noted that no attempt has been made to ascertain the internal handling costs and/or expenses of the assessment bond program in the Treasury, Department of Finance, the City Engineers office or any other affected City organization and what portion if any is reimbursed by the property owner.

RECENT DEVELOPMENTS IN SPECIAL ASSESSMENT BONDS

In the wake of Proposition 13 bondholders expressed concern for the ability of Cities and Counties to make interest payments pending redempt of payment for property owners. On June 27, 1979 SB 973 was signed into law by the Governor as an emergency

measure. (See Attachment C)

SB 973 provides a mechanism for local cities and counties to adopt a resolution that would speed up the foreclosure process and establish a mechanism to establish reserve funds from property owners in special assessment proceedings. The perceived benefit to the bondholders is avoidance of concern of the inability of cities and counties to make interest and principal payments during any delinquency periods. Further, the reserves are invested and when sufficient are used to call outstanding bonds.

It has been brought to my attention that since the passage of SB 973 in June, most new assessment bond issues have been sold with the features of the new legislation. It has been suggested that the excellent credit reputation of the City of Sacramento in conducting affairs over the years has been attained by other issues as a result of the reserve funds.

In the future it appears that the ability of the City of Sacramento to issue bonds as in the past is in doubt. In any event it is perceived that the borrowing cost to the City of Sacramento will be greater without reserve accounts than with such reserve accounts.

The decision to change our special assessment practices to reflect the recent changes in the law is not automatic. It must be considered that a myriad of additional work will be required relative to establishing the reserve accounts, crediting interest income to each property owner and many other details in the Department of Finance, the City Engineers Office and City Attorneys Office.

It may be advisable to arrange a meeting relative to this matter.

CONCLUSIONS

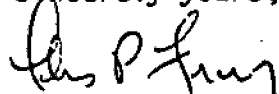
The purchase of special assessment bonds by the City of Sacramento is beneficial when the City is required to contribute to the cost of the district.

Due to recent statewide initiatives perceived to restrict the ability of Cities and Counties to timely meet financial obligations, legislative actions have been taken to assure the continued use of the special assessment bond financing mechanism.

The new mechanisms if not implemented for the City of Sacramento will at the least increase the cost of this historic financing tool. Should the mechanisms be implemented they will affect various City departments staff and budgets.

It may be advisable to arrange a meeting of appropriate City staff and evaluate the special assessment bond program and the City's continued use and/or support of this tool.

Sincerely yours,


Thomas P. Frier
City Treasurer

Attachments: (3)

cc. Jim Jackson
City Attorney

Ron Parker
City Engineer

Jack Crist
Director of Finance

TPF/sr

SPECIAL ASSESSMENT DISTRICT BOND ACTIVITY
in the City Treasurers Office
1-25-79/12-1-79
BONDS SOLD BY CITY

SALE DATE	R.O.I.	ASSESSMENT DISTRICT	PAR VALUE BONDS	PROCEEDS	GAIN (LOSS)
4-04-79	4709	Riverhaven Estates #3	\$ 52,190.40	\$ 52,190.40	\$ -0-
4-04-79	4756	Greenhaven #13	403,020.60	404,028.15	1,007.55
5-01-79	4680	Glen Elder Sidewalk #2	49,880.55	49,880.55	-0-
5-01-79	4706	Greenhaven #16	1,122,682.20	1,125,488.65	2,806.45
5-01-79	4723	Riverhaven Estates #1A	120,517.50	120,517.50	-0-
6-27-79	4538	50th & 51st Avenue	100,809.69	100,805.69	-0-
11-8-79	4453	Pocket Road Storm & San.	1,162,860.30	1,165,767.45	2,907.15
11-8-79	4767	South Sacramento #4	122,238.63	122,238.63	-0-
11-8-79	4779	Bonnie Mead-Meadowview	110,821.83	110,821.83	-0-
			<u>\$3,245,021.70</u>	<u>\$3,251,742.85</u>	<u>\$6,721.15</u>

BONDS HELD BY CITY
as a Result of Market Conditions and
R.O.I. DATE SUBSEQUENT TO
July 1, 1978

DATE CITY PAID CONTRACTOR	R.O.I.	ASSESSMENT DISTRICT	PAR VALUE BONDS	MARKET VALUE 12-01-79	PAPER GAIN (LOSS)
7-26-79	4808	Southgate-Meadowview	<u>\$77,437.50</u>	<u>\$71,242.50</u>	<u>(\$6,195.00)</u>

ATTACHMENT B
ASSESSMENT ACTIVITY

SPECIAL ASSESSMENT ACTIVITY & CALCULATION OF NET BENEFIT TO
City of Sacramento or Residents for the Period 1-25-79/12-01-79

R.O.I. NO.	PROJECT NAME	TOTAL CONT. COST	CITY CONTRIBUTION	PAID BY OWNER IN COLLECTION PER.	AMOUNT THAT WENT TO BOND
4709	Riverhaven Estates #3	\$ 52,190.40	\$ -0-	\$ -0-	\$ 52,190.40
(2) 4756	Greenhaven #13	451,706.21	5,582.26	43,103.35	403,020.60
(1) 4680	Glen Elder Sidewalk #2	141,342.61	83,750.63	7,711.43	49,880.55
(2) 4706	Greenhaven #16	1,186,135.70	41,712.18	21,741.32	1,122,682.20
4723	Riverhaven Estates #1A	128,943.58	-0-	8,426.08	120,517.50
(1) 4538	50th & 51st Avenue	500,559.62	362,344.54	37,405.39	100,809.69
(3) 4453	Pocket Road Storm & San.	1,961,436.69	760,000.00	38,576.39	1,162,860.30
(1) 4767	South Sacramento #4	501,023.02	343,544.37	35,240.02	122,238.63
(1) 4779	Bonniemead - Brighton	421,306.55	288,450.90	22,033.82	110,821.83
(1) 4808	Southgate - Meadowview Village Street Light	<u>286,283.40</u>	<u>173,033.40</u>	<u>35,812.50</u>	<u>77,437.50</u>
		<u>\$5,630,927.78</u>	<u>\$2,058,418.28</u>	<u>\$250,050.30</u>	<u>\$3,322,459.20</u>

- (1) The City Contribution on these projects was Revenue Sharing funds to reduce the cost to the property owners due to a majority being low income families.
- (2) The City Contribution on these projects was Gas Tax funds for extra width streets.
- (3) The City Contribution on this project was Regional Sanitation District funds for trunk sewer.

Attachment B continued to next page.

ATTACHMENT B CONTINUED

CALCULATION OF NET BENEFIT

It has recently been determined that contractors bid 3-1/2% higher for construction work in an assessment district when the City does not guarantee a par bid for bonds to be issued. Further it has been determined that the general fund loses 2-1/2% per day in interest income on funds used to purchase the special assessment bonds as opposed to other authorized investments of the general fund. Generally the time period that elapses from the day funds are advanced to the contractor until the bonds are marketed by the Treasurer is 60 days unless unusual circumstances occur. Finally, the net gain or loss on the liquidation of the bonds is also a consideration of the overall net benefit.

Therefore, the calculation of the net benefit to the City of Sacramento or Residents as a result of the Treasurer purchasing the special assessment bonds is \$189,605.12 as follows:

Total Construction Cost of Assessment Work	\$5,630,927.78	
3-1/2% Savings as a Result of Par Bid by Treasurer	<u>.035%</u>	
Gross Savings to City and Residents		\$197,082.47
Amount of Funds Advanced to Contractors	\$3,322,459.20	
2-1/2% Interest Income Loss to City of Sacramento 60 days	<u>.025%</u>	(13,843.58)
Additional 2-1/2% Interest Income Loss on R.O.I. No. 4808 (Fund advanced 7-26-79, not repaid as of 12-1-79) Period over 60 days is 66 days x 2-1/2% x \$77,437.50		<u>(354.92)</u>
Net Benefit before Gains or Losses on Sale of Special Assessment Bonds		\$182,883.97
Net Gain on Sale of Assessment Bonds 1-25-79/12-1-79		<u>6,721.15</u>
Net Benefit of Par Bid on Assessment Bonds for the City of Sacramento or Residents in Assessment Districts		<u>\$189,605.12</u>

Nartley

Senate Bill No. 973

CHAPTER 149

An act to amend Section 8830 of, and to add Part 16 (commencing with Section 8880) to Division 10 of, the Streets and Highways Code, relating to the Improvement Bond Act of 1915, and declaring the urgency thereof, to take effect immediately.

[Approved by Governor June 27, 1979. Filed with Secretary of State June 27, 1979.]

LEGISLATIVE COUNSEL'S DIGEST

SB 973, Craven. Improvement Bond Act of 1915.

(1) Under the Improvement Bond Act of 1915, a city or county may bring an action in the superior court to foreclose a lien on any land on which there is a default in the payment of any assessment installment to it within 4 years of the due date of last installment from the land.

This bill would authorize a city or county, by resolution adopted prior to the issuance of bonds, to covenant for the benefit of the bondholders that it would commence and diligently prosecute to completion any foreclosure action regarding delinquent installments of assessments which secure the bonds that are to be issued. The resolution could also include other reasonable terms and conditions regarding such foreclosure action.

(2) Under the act, a city or county may transfer its tax revenues to a redemption fund to discharge delinquent assessment payments.

The bill would authorize, in the proceeding for the issuance of bonds, the creation of a special reserve fund for those bonds, not to exceed 15% of the total amount of the assessments to be levied under the proceedings.

The bill also would specify the procedure in administering and liquidating the fund.

(3) The bill would take effect immediately as an urgency statute.

The people of the State of California do enact as follows:

SECTION 1. Section 8830 of the Streets and Highways Code is amended to read:

8830. (a) As a cumulative remedy, if any assessment or reassessment or installment thereof, or of any interest thereon, together with any penalties and other charges accruing under the taxation ordinance of the city are not paid when due, the legislative body may, not later than four years after the due date of the last installment of principal, order that the same be collected by an action brought in the superior court to foreclose the lien thereof.

(b) The legislative body may, by resolution adopted prior to

issuance of bonds under this division, covenant for the benefit of bondholders to commence and diligently prosecute to completion any foreclosure action regarding delinquent installments of any assessments which secure the bonds that are to be issued. The resolution may specify a deadline for commencement of such foreclosure action and such other terms and conditions as the legislative body may determine to be reasonable regarding such foreclosure action.

SEC. 2. Part 16 (commencing with Section 8880) is added to Division 10 of the Streets and Highways Code, to read:

PART 16. SPECIAL SECURITY FUND

8880. In any proceedings leading to the issuance of bonds pursuant to this division, the legislative body may include, as an incidental expense of the proceedings, an amount to create a special reserve fund for the bonds.

The amount so provided shall not exceed 15 percent of the total amount of assessments to be levied under the proceedings.

8881. Where a special reserve fund is created for a bond issue, the assessment levied on any parcel for the payment of the bond issue shall be reduced upon the payment, in whole or in part, of the assessment pursuant to provisions for either (1) cash payments of assessments prior to the issuance of the bonds or (2) advance payment of assessments following the issuance of the bonds.

The proportional reduction on the assessment shall equal the ratio of the total amount initially provided for the special reserve fund to the total amount originally assessed in the proceedings for the bond issue.

8882. Upon receipt of the bond sale proceeds, the amount so provided for the special reserve fund pursuant to Section 8880 shall be transferred to the fund.

The special reserve fund shall be identified by the name of the proceedings under which the bonds are issued and shall constitute a trust fund for the benefit of the bondholders.

8883. During the term of the bonds, the money in the special reserve fund shall be available for transfer into the redemption fund for the bonds pursuant to Section 8808. The amount so advanced shall be reimbursed from the proceeds of redemption or sale of the parcel for which payment of delinquent installments was made from the special reserve fund.

8884. Whenever an assessment is paid off following the issuance of bonds, there shall be transferred, from the special reserve fund to the redemption fund, an amount equal to the reduction in the assessment determined pursuant to Section 8881.

8885. Whenever the balance in the special reserve fund is sufficient to retire all remaining outstanding bonds in the issue, whether by advance retirement or otherwise, collection of the

principal and interest on the assessments shall be discontinued and the special reserve fund shall be liquidated in retirement of the bonds.

8886. Money in the special reserve fund may be temporarily invested in any authorized investments pursuant to Article 1 (commencing with Section 53600) of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code, provided that the maturities thereof shall not be later than the date on which the money may be required for the redemption fund.

Any income realized from such investments shall be credited to the special reserve fund, and any loss or expense resulting from such investment shall be charged to that fund.

SEC. 3. This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting such necessity are:

In order that improvement bonds to be issued under the Improvement Bond Act of 1915 be adequately secured so that they may be sold to finance the construction of urgently needed public improvements, it is necessary that this act take effect immediately.