



CITY OF SALINAS

**FINAL ENGINEER'S REPORT
VISTA NUEVA MAINTENANCE
ASSESSMENT DISTRICT NO. 97-2
FISCAL YEAR 2025-26
MONTEREY COUNTY, CALIFORNIA**

July 2025

PREPARED BY



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ENGINEER'S CERTIFICATION

AGENCY: THE CITY OF SALINAS

PROJECT: VISTA NUEVA MAINTENANCE ASSESSMENT DISTRICT NO. 97-2

TO: THE CITY COUNCIL OF THE
CITY OF SALINAS
STATE OF CALIFORNIA

ENGINEER'S REPORT FOR FISCAL YEAR 2024-2

Pursuant to Part 2 of Division 15 of the Streets and Highways Code of the State of California, Article XIID of the California Constitution (Proposition 218), and the Proposition 218 Omnibus Implementation Act, and provisions of the Landscaping and Lighting Act of 1972 (the "Act"), and in accordance with the Resolution of Initiation, adopted by the City Council of the City of Salinas, State of California, in connection with the proceedings for:

VISTA NUEVA MAINTENANCE ASSESSMENT DISTRICT NO. 97-2

(Hereinafter referred to as the "District"),

I, Tamorah Bryant, authorized representative of the District, the duly appointed Assessment Engineer submit the following Report which consists of the following seven (7) parts and Appendices:

PART I

Overview: Provides the background and reason for the District.

PART II

Plans and Specifications: Plans and specifications for the improvements are as set forth on the lists thereof, attached hereto, and are on file in the Office of the City Engineer and are incorporated herein by reference.

PART III

Cost Estimate: An estimate of the costs of the proposed improvements, including incidental costs and expenses in connection therewith, is as set forth on the lists thereof, attached hereto, and are on file in the Office of the City Clerk and incorporated herein by reference.

PART IV

District Benefits: A discussion of the benefits provided by the District identifies, separates and quantifies the general and special benefits received by each parcel in the District, for the services received and the improvements provided.

PART V

Method of Apportionment: The method of apportionment of assessments, indicating the proposed assessment of the net amount of the costs and expenses of the improvements to be assessed upon the several lots and parcels of land within the District, in proportion to the estimated benefits to be received by such lots and parcels.

PART VI

Assessment Diagram: The Diagram of the District Boundaries showing the exterior boundaries of the Assessment District and the lines and dimensions of each lot or parcel of land within the Assessment District. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions shown on the maps of the Assessor of the County of Monterey for the fiscal year to which this Report applies. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

PART VII

Assessment Roll: An assessment of the estimated cost of the improvements on each benefited lot or parcel of land within the District.

Appendices

Appendix A	Planned Capital Improvements
Appendix B	District Boundaries and Improvements
Appendix C	Assessment Roll

In conclusion, it is my opinion that the costs and expenses of the District have been assessed to the lots and parcels within the boundaries of the District in proportion to the estimated benefits to be received by each lot or parcel from the services provided and in conformance with the assessment methodology adopted by the City Council for the levying of assessments.

DATED: June 25, 2025



Harris & Associates

Tamorah Bryant, P.E., Assessment Engineer
R.C.E. No. C67205
Engineer of Work



I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was filed with me on the _____ day of _____, 2025.

Patricia M. Barajas, City Clerk
City of Salinas
Monterey County, California

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was approved and confirmed by the City Council of the City of Salinas, California, on the _____ day of _____, 2025.

Patricia M. Barajas, City Clerk
City of Salinas
Monterey County, California

By _____



PART I – OVERVIEW

The City of Salinas (the “City”) established the Vista Nueva Maintenance District to provide a source of funding for the on-going maintenance of the amenities that were installed for the benefit of the parcels within the District. The district was created under Article II, Chapter 21C of the City of Salinas Municipal Code and the Landscaping and Lighting Act of 1972 of the State of California (the “1972 Act”). As required, the City prepares an Engineer’s Report annually and holds a public hearing to allow property owners within the District to address the City Council prior to the annual levy of the assessments.

This Engineer’s Report (the “Report”) sets forth the proposed assessments for Fiscal Year 2025-26 for the Vista Nueva Maintenance District (the “District”). Since the District was created prior to the passage of Proposition 218 in 1996, which established Article XIII D of the State Constitution, the District is a “grandfathered” assessment district by Section 5(a). As such it is not subject to the legal requirements of Proposition 218 so long as the assessments remain at rates that are equal to or less than the maximum assessment rates that were in place in 1996.

At the time the Vista Nueva District was created, a flat \$12 increase per year (not to exceed a maximum total assessment of \$600 per year) was incorporated in the assessment formula. The maximum assessment of \$600 per year was reached in 2011 when the rate increased from \$592 to \$600 per year. Therefore, the assessment rate will not increase this year as the annual assessment has reached its cap.

The estimated cost of maintenance services for Fiscal Year 2025-26 are detailed in Part III of this Report. As shown in the proposed Fiscal Year 2025-26 budget, assessment revenues will be approximately \$12,972 less than budgeted expenses, which will be drawn from the reserve fund. With this draw, the reserve fund will decrease to be approximately \$85,527. The City has prepared a capital improvement plan for Fiscal Year 2025-26 and beyond, which is anticipated to further reduce the reserve fund balance.

All assessable parcels identified as being within the District share in both the cost and the benefits of the improvements. The costs and expenses associated with the improvements in the District are equitably spread among all benefiting parcels within the District and only parcels that receive special benefit from the improvements are assessed in proportion to benefit received. The funds collected from the assessments are dispersed and used for the services and operation provided within the District. A discussion of District benefits is provided in Part IV of this Report and the method of apportioning District costs to the parcels of land within the District is provided in Part V of this Report and Appendix C lists the assessment amount for each parcel in the District for Fiscal Year 2025-26.



PART II – PLANS AND SPECIFICATIONS

The facilities, which have been constructed within the City of Salinas, and those which may be subsequently constructed, will be operated, serviced and maintained are generally described as follows:

The assessments provide for the installation and maintenance of a telephone/alarm system for the Sanitary Sewer Pump Station; monitor and maintain a sanitary sewer pump station twice a week, and a sanitary sewer main four times a year with City forces, or as needed; adjust manhole and flushing inlet covers to existing street grade; maintain street pavement by public works contract; provide maintenance and power for a new street light system; and maintain subdivision fence.

In addition, the District also funds all maintenance, servicing and operation in accordance with NPDES requirements of the City of Salinas storm water permit. The continued maintenance of these improvements shall be budgeted and reviewed each fiscal year and fully or partially funded through the annual assessments.

PART III – COST ESTIMATE

Estimated costs for Fiscal Year 2025-26 for the construction, operation, servicing and maintenance of the facilities described in Part II are shown in Table 1.

Table 1: Multi-Year Budget

	Adopted Budget FY 2024-25	Amended Budget FY 2024-25	Proposed Budget FY 2025-26	Forecasted Budget FY 2026-27	Forecasted Budget FY 2027-28
EXPENDITURES ¹					
<u>Maintenance</u>					
Equipment and Other Maintenance	\$6,500	\$16,000	\$16,480	\$16,974	\$17,484
Other Outside Services	\$1,000	\$1,000	\$1,030	\$1,061	\$1,093
Equipment Rental	\$5,000	\$5,000	\$5,150	\$5,305	\$5,464
Supplies, Printing, Postage	\$0	\$500	\$515	\$530	\$546
Subtotal Maintenance:	\$12,500	\$22,500	\$23,175	\$23,870	\$24,586
<u>Utilities</u>					
Electricity - Street Lights	\$1,000	\$1,000	\$1,030	\$1,061	\$1,093
Electricity	\$1,200	\$1,200	\$1,236	\$1,273	\$1,311
Subtotal Utilities:	\$2,200	\$2,200	\$2,266	\$2,334	\$2,404
<u>Administrative Expenses</u>					
Agency Administration	\$3,000	\$1,000	\$3,090	\$3,183	\$3,278
Professional Fees ²	\$5,450	\$7,450	\$5,614	\$5,782	\$5,955
Subtotal Administrative Expenses:	\$8,450	\$8,450	\$8,704	\$8,965	\$9,234
<u>Capital Improvements</u>	\$15,000	\$5,000	\$10,000	\$10,000	\$10,000
TOTAL EXPENDITURES:	\$38,150	\$38,150	\$44,145	\$45,169	\$46,224
REVENUE AND LEVY ADJUSTMENTS					
Balance to Levy	\$29,890	\$29,890	\$29,890	\$29,890	\$29,890
Reserve From/(To)	\$1,560	\$1,560	\$12,972	\$14,341	\$15,761
Estimated Interest Earnings	\$6,700	\$6,700	\$1,283	\$938	\$573
TOTAL REVENUE AND LEVY ADJUSTMENTS:	\$38,150	\$38,150	\$44,145	\$45,169	\$46,224
DISTRICT STATISTICS					
Total Parcels	49	49	49	49	49
Total Parcels Levied	49	49	49	49	49
ASSESSMENT RATES ³					
Assessment Rate per Parcel	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
Maximum Rate per Parcel ⁴	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
ASSESSMENT REVENUE ⁵					
Total Assessments Levied	\$29,890	\$29,890	\$29,890	\$29,890	\$29,890
Assessment Revenue at Maximum Rates	\$29,890	\$29,890	\$29,890	\$29,890	\$29,890
Capacity for Additional Revenue	\$0	\$0	\$0	\$0	\$0
FUND BALANCE INFORMATION					
<u>Reserve Fund</u>					
Estimated Beginning Reserve Fund Balance	\$156,977	\$156,977	\$85,527	\$62,555	\$38,215
Transfers In/(Out)	(\$75,000)	(\$69,890)	(\$10,000)	(\$10,000)	(\$10,000)
Surplus/(Deficit)	(1,560)	(1,560)	(12,972)	(14,341)	(15,761)
Projected Ending Reserve Fund Balance:	\$80,417	\$85,527	\$62,555	\$38,215	\$12,454

¹ Estimated expenditures for FY 25-26 are equal to the greater of the prior years' budgeted amount or amended amount, increased by 3% unless noted otherwise. Estimated expenditures for FY 26-27 and 27-28 are equal to the previous years' amount, increased by 3% unless noted otherwise.

² Professional Fees are based on Harris & Associates district administration contract.

³ Assessment Rates do not include the City Collection Fee which is \$10 per assessed parcel and in addition to the assessment rate.

⁴ Maximum Rate Per Parcel can't be increased unless approved by a property owner vote in compliance with Proposition 218.

⁵ Assessment Revenue includes the City Collection Fee which is \$10 per assessed parcel in addition to the assessment rate.

Glossary of Budget Items

A glossary of definitions for the multi-year budget table is provided below.

Expenditures

Maintenance

- Equipment and Other Maintenance. Includes all contracted labor, material and equipment required to properly maintain the Sanitary Sewer Pump Station within the District.
- Other Outside Services. Costs related to additional services in addition to City staff who provide services such as monitoring, project documentation, inspection and testing of the Sewer Pump Station.
- Equipment Rental. Includes costs related to the rental of equipment to maintain the Sanitary Sewer Pump Station.
- Contingencies. This item is to allow for unforeseen expenses related to facilities and improvements needing additional services or replacement.

Utilities

- Leased Lines. The cost of leased lines for the telephone/alarm system that monitors the Pump station.
- Electricity – Street Lights. The cost of electricity required for the operation and maintenance of the streetlights.
- Electricity. The cost of electricity for the equipment that monitors the Pump Station.

Administrative Expenses

- Agency Administration. The cost to the City for providing the coordination for District service, operations and maintenance, responding to public concerns and education, and administering the annual levy including, but not limited to the costs associated with City staff salaries and for time utilized for District purposes, the costs of resource materials or any other administrative expenses or fees associated with the District.
- Professional Fees. The costs of contracting with professionals to provide services specific to the levy administration and any additional administrative, legal or engineering services specific to the District.
- City Collection Fee. The cost to collect District assessments, including the fee the County charges to collect the assessments on the property tax bills. The charge is \$10 per levied parcel.
- Capital Improvements. The amount planned for constructing, repairing or replacing capital items in the District based on the City's FY 2023-24 Adopted CIP Budget Document, which is included in Appendix A.

Revenue and Levy Adjustments

Balance to Levy. The total assessment amount that is levied in the District.

Reserve From/(To). The amount transferred from the Reserve Fund to make up for all or part of a funding deficit in the District or the amount of the funding surplus in the District that is transferred to the Reserve Fund.

Estimated Interest Earnings. The combined estimated annual interest to be earned on funds held in the Reserve Fund.

District Statistics

Total Parcels. The total number of parcels within the boundaries of the District.

Total Parcels Levied. The total number of parcels that are assessed.

Assessment Rates

Assessment Rate per Single Family Unit. The rate per residential unit levied on Single Family Residence Parcels.

Maximum Rate per Single Family Unit. The maximum rate per residential unit that can be levied on Single Family Residence Parcels.

Assessment Revenue

Total Assessments Levied. The total amount levied on all assessed parcels in the District.

Assessment Revenue at Maximum Rates. The total amount that can be levied on all assessed parcels in the District.

Capacity for Additional Revenue. If the total assessments levied are less than assessment revenue at maximum rates, this is the additional amount of revenue can be generated if the assessments are increased up to the maximum rates.

Fund Balance Information

Reserve Fund. Pursuant to Section 22569 of the 1972 Act, the operating reserve fund is utilized to operate the District from the time period of July 1 (beginning of the fiscal year) through December when the County provides the City with the first installment of assessments collected from the property tax bills, thereby eliminating the need for the City to transfer funds from non-district accounts to pay for District charges during the first six (6) months of the fiscal year.



PART IV – DISTRICT BENEFITS

Authorizing Legislation

The Salinas Municipal Code and the Landscape and Lighting Act (the “Act”) allows the City to establish maintenance districts for the purpose of providing certain public improvements which provide a special benefit to the parcels, including the construction, maintenance, and servicing of street lights, traffic signals, and landscaping facilities. The Salinas Municipal Code expands the types of improvements to be maintained to include “sanitary sewer system facilities, storm drainage facilities and any other works, utility or appliances necessary or convenient for providing any other public service.”

Section 22573 of the Act requires that maintenance assessments be levied according to benefit rather than according to the assessed value of property. This section states:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

— Streets and Highways Code Section 22573

Furthermore, Section 22574 of the Act permits the designation of zones of benefit within any individual assessment district if “by reason of variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvements.”

The amount to be assessed may be apportioned by any formula or method which fairly distributes the amount among all assessable lots or parcels.

Proposition 218 – The Grandfather Clause

The Vista Nueva Maintenance District was established prior to the adoption of Proposition 218 which established July 1, 1997 as the effective date for assessments to meet all of the requirements of Article XIII D of the California State Constitution. As a result, the Vista Nueva Maintenance District is “grandfathered” under Section 5 of Article XIID which states:

“Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article... ..the following assessments existing on the effective date of this article shall be exempt from the procedures and approval process set forth... ..any assessment... .. sidewalks, streets, sewers, water, flood control, drainage systems or vector control...”

— Article XIID, Section 5

Section 5 further states that “subsequent increases in such assessments shall be subject to the procedures and approval process...” required by Proposition 218.

General Benefits

Since the District improvements are entirely located within the Vista Nueva Subdivision or immediately adjacent to the benefited parcels, it has been determined that there is little or no general benefit to the public at large.

Special Benefits

The method of apportionment (assessment methodology) approved at the time the District was formed is based on the premise that each of the assessed parcels within the District receives a special benefit from the improvements maintained and funded by annual assessments. Specifically, the assessments are for the maintenance of improvements installed as part of the original development to serve the parcels within the District. The special benefits associated with the improvements are:

- Increased sewer reliability to the properties due to minimized disruption in sewer disposal.
- Increased functioning, minimized disruption, and early detection of issues through the pump station alarm system.
- Enhanced desirability of properties through association with the improvements within the area.
- Improved aesthetic appeal of properties providing a positive representation of the area.
- Increased sense of pride in ownership of property resulting from well-maintained improvements associated with the properties.
- Reduced vandalism and criminal activity resulting from well-maintained surroundings and amenities.

Property enhancement through improved erosion resistance, dust and debris control and reduced noise and air pollution. All of the preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District.

Non-Assessed Parcels

Within the boundaries of the District, there are types of properties that are not assessed based upon the assessment methodology that was adopted when the District was formed. These parcels include:

- Common areas owned by the Home-Owners Association

Any proposed assessment rate increase in the future will require consideration of whether the non-assessed parcels receive special benefits or not, and assessments must be levied on any parcel that is deemed to receive special benefits.



PART V – METHOD OF APPORTIONMENT

The Method of Assessment outlines the formula by which property that receives special benefit from the improvements and services provided will be assessed annually. The Method of Assessment for the District based on the methodology established when the district was formed is as follows:

Assessments

The assessment will be spread equally to each parcel. Beginning with fiscal Year 1997/98, each parcel's assessment was \$480 per year (\$40 per month) and escalated \$12 each year to the maximum allowed payment of \$600 per year (\$50/month), including administrative fees. Each parcel may be levied up to the maximum assessment rate.



PART VI – ASSESSMENT DIAGRAM

The District assessment diagram is on file with the City's Office of the City Clerk and is available for public inspection.

The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Assessor of the County of Monterey for the fiscal year to which this Report applies. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

Vista Nueva Maintenance Assessment District No. 97-2 Boundaries

A reduced copy of the Assessment Diagram is provided as Appendix B.



PART VII – ASSESSMENT ROLL

The assessment set forth for each parcel is shown on the Assessment Roll for the District is provided on the following pages, and is submitted separately, as "Assessment Roll for City of Salinas, Vista Nueva Maintenance Assessment District No. 97-2, Fiscal Year 2025-26", which is under separate cover, and on file in the Office of the City Clerk.

The Assessment Roll, shown in Appendix C, lists all assessed parcels within the boundaries of the District.

A list of names and addresses of the owners of all parcels within the District is shown on the last equalized Property Tax Roll of the Assessor of the County of Monterey, which by reference is hereby made a part of this report. This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll on file in the office of the City Clerk of the City of Salinas.



APPENDIX A – PLANNED CAPITAL IMPROVEMENTS

Capital Improvement Program

2024 *thru* 2029

City of Salinas, California

Department 50 - Public Works

Contact Victor Baez

Type Maintenance

Useful Life

Category Urban Forestry

Priority 3 Low/Desirable

Project # 9056

Project Name Vista Nueva Subdivision Improvements

Start Date 07/01/15

Council District 1

Completion Date 06/30/29

Total Project Cost: \$217,093

Description

Maintain telephone/alarm system for Sanitary Sewer Pump Station/ongoing monitoring cost (SCADA monitoring): Future pump station upgrades, replacement of fence. Maintain/resurface residential traffic striping, signs, curb & gutter, sidewalks. Maintain/repair street light equipment and power.

Justification

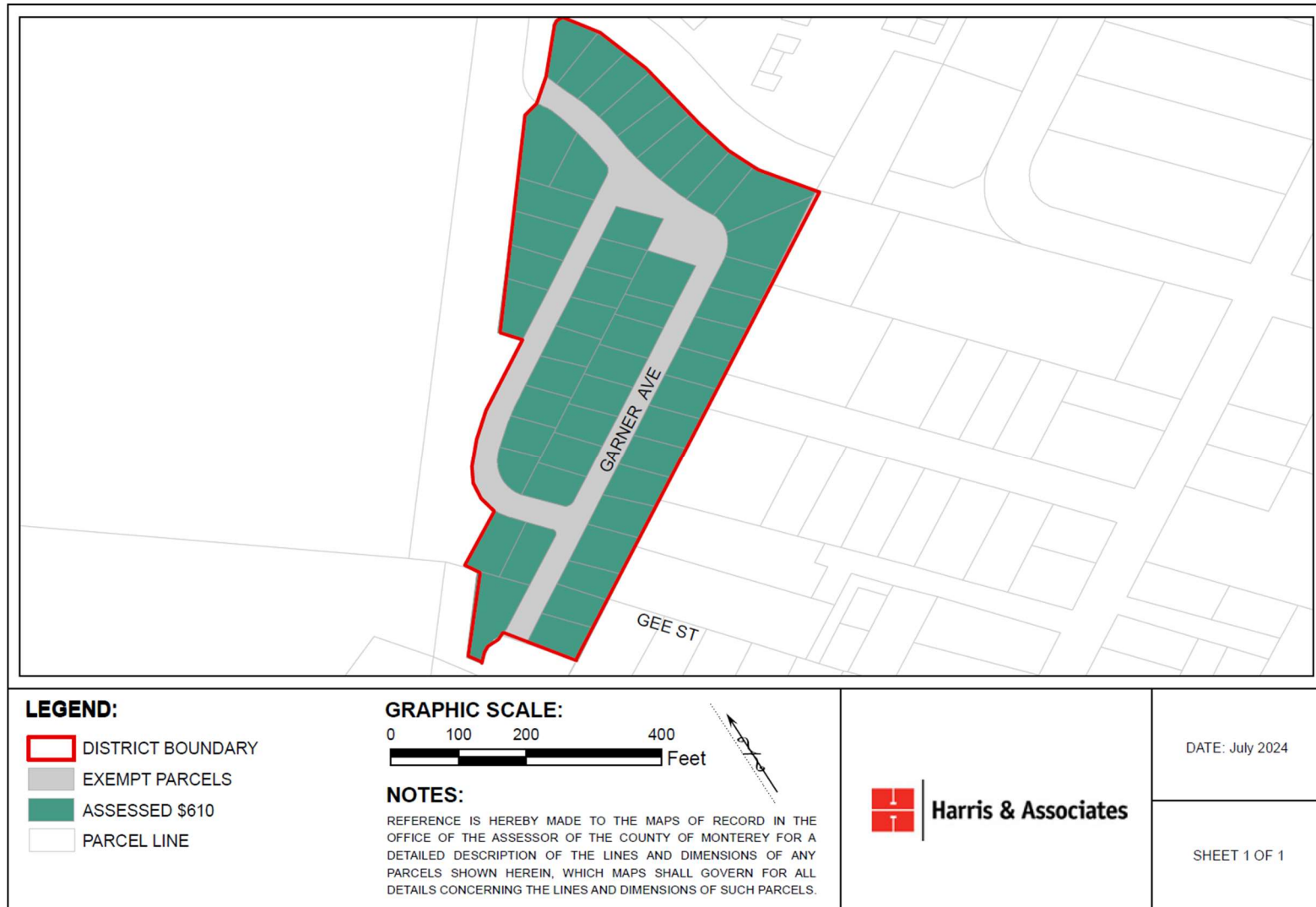
Funds are available in the Vista Nueva Maintenance District CIP Reserve account. This project does not affect the General Fund.

Expenditures	2024	2025	2026	2027	2028	2029	Total
63.6010 - Other Outside Svc	150,000	10,000	10,000	15,000	15,000	15,000	215,000
Total	150,000	10,000	10,000	15,000	15,000	15,000	215,000

Funding Sources	2024	2025	2026	2027	2028	2029	Total
2107 - Vista Nueva Maintenance District	150,000	10,000	10,000	15,000	15,000	15,000	215,000
Total	150,000	10,000	10,000	15,000	15,000	15,000	215,000

Note: The funding of \$150,000 for Capital Improvement Project 9056 was applied as an expenditure in FY23-24, and the FY24-25 expenditure has been revised to \$10,000.

APPENDIX B – DISTRICT BOUNDARIES & IMPROVEMENTS



APPENDIX C – ASSESSMENT ROLL

The Assessment Roll is shown on the following pages.

Assessor's Parcel Number	Rate Per Parcel	Assessment Amount	City Fee Amount	Total Levy Amount
004-342-001-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-002-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-003-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-004-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-005-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-006-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-007-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-008-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-009-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-010-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-011-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-012-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-013-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-014-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-015-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-016-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-017-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-018-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-019-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-020-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-021-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-022-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-023-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-024-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-029-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-030-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-031-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-032-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-033-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-034-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-035-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-036-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-037-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-038-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-039-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-040-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-041-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-042-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-043-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-044-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-045-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-046-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-047-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-048-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-049-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-052-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-053-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-054-000	\$600.00	\$600.00	\$10.00	\$610.00
004-342-055-000	\$600.00	\$600.00	\$10.00	\$610.00
Totals for 49 Parcels:		\$29,400.00	\$490.00	\$29,890.00