

Mr. Benville applied for a permit #BU_1992-0679 issued on 06/01/1993 to construct a 1356(SF) Single-family residence, 440(SF) attached garage and a 1656(SF) attached airplane hangar/garage. A **502(SF) wood uncovered Deck was built, not listed in Trak-It on the permit, but may have been included. Due to the age of the permit it is hard to say.**

Once a permit is issued, an appraiser from the Mendocino County Assessor's office field checks the property to assess the percentage of construction completed for each proceeding January 01, lien date.

Our records show after Mr. Benville's permit was issued, he did not break ground until sometime in 1997. The appraiser (Randy Keller) picked up 498(SF) of foundation at 5% complete on the 1998 January 01, lien date. Randy Keller's notes from the 1998 field inspection show **Mr. Benville called and complained he was not notified prior to inspection. Randy Keller explained our office procedure and noted on the parcel record "Mr. Benville is to be called prior to any field inspection on the property."**

From January 01, 1999 thru January 01, 2001, there were no changes or progress in construction. In February of 2002, (Randy Keller) field inspected the property and noted the 1356(SF) residence and 440(SF) garage were 20% complete. The "exterior shell was framed with sheathing, no rough-in plumbing or rough-in electrical, no roofing (just tar papered)." He notes "owner agrees to 20% complete."

The property was checked again by Randy Keller for the January 01, 2003, lien date. The appraiser noted there was no change to the percentage of completion from the prior year.

Randy Keller checked the property again in April of 2004, and determined the 1356(SF) residence and the 440(SF) garage were 40% complete on the January 01, 2004, lien date. Per notes, "exterior shell done excluding siding, doors and windows installed, roofing on, most electrical installed, no plumbing."

The appraiser Randy Keller noted there was no change in the percentage of completion on January 01, 2005 thru January 01, 2007.

In February of 2008, another appraiser (Dave Brown) checked the property, he noted, "per owner the percentage of completion was 50%" on the January 01, 2008 lien date.

In January of 2009, a third appraiser (Roy Kornmeyer) noted "he spoke with the owner over the phone and that the owner agreed the new construction was at 60% on January 01, 2009." The owner stated, "the residence was completed to the bare minimum to be able to be lived in."

On February 18, 2009, Mr. Benville received a final inspection from the Mendocino County Planning and Building department based on meeting their minimum requirements.

Roy Kornmeyer checked the property for January 01, 2010 thru January 01, 2012 and determined there was no change to the percentage of completion. The 1356(SF) residence and the 440(SF) attached garage remained at 60% complete.

In February 2013, Roy Kornmeyer spoke to the owner, her stated, "he hopes to finish sheet rock and siding this year, he is 76 years old and building the house by himself."

In March of 2014, a fourth appraiser (Elenore Bonyou) spoke with the owner over phone, said, "Installed the sheet rock and siding at the residence and was going to try to install the hangar doors and finish

siding this year.” Elenore adjusted the percentage of completion to 75% for the January 01, 2014 lien date.

On 06/15/2015, Elenore Bonyou noted, “no change in the percentage of completion on January 01, 2015.” It remained at 75% complete for the January 01, 2015 lien date.

In April of 2016, Elenore Bonyou noted, “she spoke with owner over the phone, said still working on the sheet rock, siding and hangar doors.” She determined no change in the percentage of new construction for the January 01, 2016 lien date. It remained at 75% complete for the January 01, 2016 lien date.

On 06/17/2017, a fifth appraiser (Lindsey Schapmire) noted, “she spoke with the owner, indicated no change to the percentage of completion of new construction for the January 01, 2017, lien date.” It remained at 75% complete for 01/01/2017.

Lindsey Schapmire noted, “there was no change to the percentage of completion of new construction for the January 01, 2018 lien date.” It remained at 75% complete for the January 01, 2018 lien date.

In October of 2019, a sixth appraiser (Nolan Hutain) field checked the property for the January 01, 2019 lien date. He spoke with Mr. Benville at the property, Mr. Benville expressed the construction in progress was still not complete. Nolan Hutain was a new appraiser under training; he came back to the office where he and I went over the appraisal record together. I asked Nolan to reach out to Mr. Benville and ask what else he needs to do for the construction in progress to be 100% complete. If the construction in progress is close enough to 100% complete, we would call it 95% complete (As Is) and lock in his Proposition 13 base year value. Nolan spoke with Mr. Benville, the floors and stairs are all still ply subfloor. There is no trim or baseboards throughout the residence. The exterior siding is just plywood sprayed with a sealant, needs trim on the corners to seal the Tyvek paper and black tar paper at the corners of the residence and the corners of the attached airplane hangar/garage. The attached airplane hangar/garage is still missing the door.

Nolan Hutain spoke to Mr. Benville, he explained the Assessor would agree to call the residence 95% complete (As Is) @ 85% good to allow for depreciation due to the age of the structure @ 12/31/2019. Mr. Benville agreed to these terms.

****While processing the new construction, 95% complete (As Is) I discovered the 1656(SF) attached airplane hangar/garage had erroneously missed the tax roll. Under Proposition 13, when an Assessor error occurs, the Assessor can go back a maximum of four years and pick up escaped assessments.**

I advised the appraiser (Nolan Hutain) to process the record at 75% complete at 85% good to allow for depreciation for the January 01, 2019 lien date. Then to avoid a more significant increase for the 2019-2020 correction to the roll, to call the entire new construction 95% complete (As Is) at 12/31/2019. Since the increase was due in large part to the Assessor error (not picking up the attached airplane hangar/garage). I advised the appraiser (Nolan Hutain) to process the correction and the supplemental assessment this way to minimize any hardship this may cause for Mr. Benville.

If we were to go back and assess the new construction on February 18, 2009 at 95% complete (As Is) @ 85% good to allow for depreciation. This would generate corrections (Escaped Bills) for the; 2015; 2016; 2017; and 2018 tax rolls. See spreadsheet attached (Exhibit “A”) showing the roll values from 2009 through 2018 with the residence and garage assessed at the (percentage) complete for each effected lien date. As well as; see spreadsheet attached (Exhibit “B”) shows what the adjusted roll values would be if we were to go back and generate corrected bills (Proposed Escaped Bills) for the adjustment from the (%) complete for each lien date to 95% complete (As Is) @ 85% good to allow for depreciation as of the final completion date of 02/18/2009.

In addition to the issue of when to call the new construction complete, there was an appraiser error in 2009, which caused the 1997 base year value of \$8,500 to be dropped off the tax roll. The Assessor has agreed to add the 1997 (BY) value of \$8,500, factored to 2020 in the amount of **12,653**, back to the tax roll as of the January 01, 2020 lien date.

Mr. Benville believes, since he received a final completion back in 2009, we should not be able to add value for the completion of his residence and other miscellaneous structures. I have explained to Mr. Benville, several appraisers were told repeatedly year after year that he had not completed his residence and other miscellaneous structures, we have no choice but to get them assessed at 95% complete (As Is) to set a proposition 13 base year.

I have spoken to Mr. Benville on several occasions and explained the benefits of not going back and calling the residence, garage, w-u deck and garage (hangar) 95% complete (As Is) at 2/15/2009. The Assessor has agreed to pick up the residence, garage, w-u deck and the garage (Hangar) complete at 95% (As Is) with a depreciation of 85% good to allow for depreciation at 12/31/2019.

If you compare the values on the attached spreadsheets, you will see it is more beneficial for Mr. Benville to call the construction 95% complete (As Is) @ 85% good to allow for depreciation for all structures at 12/31/2019.

See page 2 of (Exhibit "B" Column "4") the factored base year value using the 2009 completion date factored to 2019, accounting for the dropped 97 (BY) and the escaped improvements at 95% complete (As Is) equals **298,326**, minus the land value of <13,664>, and minus the homeowner's exemption of <7,000>, equals a total improvement value of **277,662**. Whereas, adding the value to the roll as of 12/31/2019, the improvement value would be **277,116**. Not to mention the escaped assessments that would be incurred for fiscal years 2015; 2016; 2017 and 2018 for a total of **\$5,209.35**.

See (Exhibit "C" Column "3") shows how the Assessor processed the record. You can see the Assessor did not add back the dropped 1997 (BY) value of 12,405 for the 2019 tax roll allowing an additional savings of **\$133.85**. If you add back the 97 (BY) value dropped from the roll in the amount of **12,405** plus the new established 2019 roll value of 271,711, minus the homeowners exemption of <7000> you get **277,116**. If you take the 2009, factored base year value of 277,662 minus the 2019 adjusted roll value, you get a net difference of <546>.

The data shows, the 2009, factored base year value would generate a larger taxable value than assessing the property using the 12/31/2019 completion date at 95% (As Is) @ 85% good. In addition, the Assessor has agreed to forgo picking up escaped assessments in the amount of **\$5,209.35**.

Although Mr. Benville has stated his house was not 100% complete back in 2009 when he received his final from the Mendocino County Planning and Building Department. He contends his value should not be changed from his assessment in 2009, when the roll value only represented 60% of the 1356(SF) residence and 440(SF) attached garage and 0% for the 1656(SF) attached airplane hangar/garage & 0% for the 502(SF) wood uncovered deck.

Exhibit "A"

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BENVILLE, PETE E. BOE #19-39

Values On The Roll From 2009 Through 2018

	Factor 1.02	Factor .99763	Factor 1.00753	Factor 1.02	Factor 1.02	Factor 1.00454	Factor 1.01998
	60% Compl 85% Good	60% Compl 85% Good	60% Compl 85% Good	60% Compl 85% Good	60% Compl 85% Good	75% Compl 85% Good	75% Compl 85% Good
Year	2009 ROLL	2010 ROLL	2011 ROLL	2012 ROLL	2013 ROLL	2014 ROLL	2015 ROLL
Land	\$ 11,837.00	\$ 11,809.00	\$ 11,898.00	\$ 12,135.00	\$ 12,378.00	\$ 12,434.00	\$ 12,683.00
Hobby Shop w/Bsm't & Deck (97)BY \$8500 (Dropped Roll Error)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pumphouse & Crpt (81)BY \$3060	\$ 5,174.00	\$ 5,162.00	\$ 5,200.00	\$ 5,305.00	\$ 5,411.00	\$ 5,435.00	\$ 5,545.00
Misc Imps; well & septic (94)BY \$25000	\$ 32,982.00	\$ 32,904.00	\$ 33,151.00	\$ 33,815.00	\$ 34,492.00	\$ 34,648.00	\$ 35,338.00
1358(SF) Residence (09)BY	\$ 86,814.00	\$ 86,608.00	\$ 87,260.00	\$ 89,005.00	\$ 90,785.00	\$ 79,210.00	\$ 85,440.00
440(SF) Garage (09)BY	\$ 8,586.00	\$ 8,566.00	\$ 8,631.00	\$ 8,802.00	\$ 8,978.00	\$ 9,790.00	\$ 10,560.00
1656(SF) Garage (Hangar) (09)BY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
502(SF) W-Udeck (09)BY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 145,393.00	\$ 145,049.00	\$ 146,140.00	\$ 149,062.00	\$ 152,044.00	\$ 141,517.00	\$ 149,566.00
Homeowners Exemption	<\$7000>	<\$7000>	<\$7000>	<\$7000>	<\$7000>	<\$7000>	<\$7000>
Total	\$ 138,393.00	\$ 138,049.00	\$ 139,140.00	\$ 142,062.00	\$ 145,044.00	\$ 134,517.00	\$ 142,566.00
Tax Rate	1.023	1.079	1.085	1.085	1.081	1.079	1.067
Tax Amount (Secured Roll)	\$ 1,415.76	\$ 1,489.54	\$ 1,509.66	\$ 1,541.36	\$ 1,567.92	\$ 1,451.42	\$ 1,521.16
Direct Assessment Charge	\$ 72.00	\$ 72.00	\$ 72.00	\$ 72.00	\$ 72.00	\$ 72.00	\$ 72.00
Total Net Tax	\$ 1,487.76	\$ 1,561.54	\$ 1,581.66	\$ 1,613.36	\$ 1,639.92	\$ 1,523.42	\$ 1,593.16
New ConstructionTotal	\$ 95,400.00	\$ 95,174.00	\$ 95,890.00	\$ 97,808.00	\$ 99,764.00	\$ 89,000.00	\$ 96,000.00
Net Difference	\$ 113,034.00	\$ 112,765.00	\$ 113,615.00	\$ 115,888.00	\$ 118,204.00	\$ 129,956.00	\$ 127,332.00
Proposed Escaped Bill Amount	\$ 1,156.34	\$ 1,216.73	\$ 1,232.72	\$ 1,257.38	\$ 1,277.78	\$ 1,402.23	\$ 1,358.63
Tax Amount Proposed Corrected Bill	\$ 2,572.07	\$ 2,706.28	\$ 2,742.40	\$ 2,796.16	\$ 2,845.70	\$ 2,853.66	\$ 2,879.80

Values On The Roll From 2009 Through 2018

	Factor 1.01525	Factor 1.02	Factor 1.02
	75% Compl 85% Good	75% Compl 85% Good	75% Compl 85% Good
Year	2016 ROLL	2017 ROLL	2018 ROLL
Land	\$ 12,876.00	\$ 13,134.00	\$ 13,396.00
Hobby Shop w/Bsm't & Deck (97)BY \$8500 (Dropped Roll Error)	\$ -	\$ -	\$ -
Pumphouse & Crpt (81)BY \$3060	\$ 5,630.00	\$ 5,742.00	\$ 5,857.00
Misc Imps; well & septic (94)BY \$25000	\$ 35,877.00	\$ 36,594.00	\$ 37,326.00
1358(SF) Residence	\$ 97,900.00	\$ 99,858.00	\$ 101,855.00
440(SF) Garage	\$ 12,100.00	\$ 12,342.00	\$ 12,589.00
1656(SF) Garage (Hangar)	\$ -	\$ -	\$ -
502(SF) W-Udeck	\$ -	\$ -	\$ -
Subtotal	\$ 164,383.00	\$ 167,670.00	\$ 171,023.00
Homeowners Exemption	<\$7000>	<\$7000>	<\$7000>
Total	\$ 157,383.00	\$ 160,670.00	\$ 164,023.00
Tax Rate	1.093	1.081	1.071
Tax Amount	\$ 1,720.18	\$ 1,736.84	\$ 1,756.66
Direct Assessment Charge	\$ 72.00	\$ 72.00	\$ 72.00
Total Net Tax	\$ 1,792.18	\$ 1,808.84	\$ 1,828.66
New ConstructionTotal	\$ 110,000.00	\$ 112,200.00	\$ 114,444.00
Net Difference	\$ 116,746.00	\$ 118,664.00	\$ 121,038.00
Proposed Escaped Bill Amount	\$ 1,194.31	\$ 1,282.76	\$ 1,296.31
Tax Amount Proposed Corrected Bill	\$ 2,991.76	\$ 3,019.61	\$ 3,053.00

Exhibit "B"

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BENVILLE, PETE E. BOE #39-39

What the Value On The Roll Would Be If Assessed In 2009 & If Miscellaneous Improvements Were Not Dropped From Roll In Error

	Factor .99763	Factor 1.00753	Factor 1.02	Factor 1.02	Factor 1.00454	Factor 1.01998	
	95% C (As Is) 85% Good	95% C (As Is) 85% Good	95% C (As Is) 85% Good	95% C (As Is) 85% Good	95% C (As Is) 85% Good	95% C (As Is) 85% Good	
Roll Year	2009 CORR	2010 CORR	2011 CORR	2012 CORR	2013 CORR	2014 CORR	2015 CORR
Roll Land Value (01)BY \$7000	\$ 11,837.00	\$ 11,809.00	\$ 11,898.00	\$ 12,135.00	\$ 12,378.00	\$ 12,434.00	\$ 12,683.00
Hobby Shop w/Bsm't & Deck (97)BY \$8500 (Dropped Roll Error)	\$ 10,746.00	\$ 10,721.00	\$ 10,803.00	\$ 11,019.00	\$ 11,239.00	\$ 11,290.00	\$ 11,516.00
Pumphouse & Crpt (81)BY \$3060	\$ 5,174.00	\$ 5,162.00	\$ 5,201.00	\$ 5,305.00	\$ 5,411.00	\$ 5,436.00	\$ 5,545.00
Misc Imps; well & septic (94)BY \$25000	\$ 32,982.00	\$ 32,904.00	\$ 33,152.00	\$ 33,815.00	\$ 34,491.00	\$ 34,647.00	\$ 35,339.00
1358(SF) Residence (09)BY	\$ 136,871.00	\$ 136,546.00	\$ 137,574.00	\$ 140,325.00	\$ 143,132.00	\$ 143,781.00	\$ 146,654.00
440(SF) Garage (09)BY	\$ 14,212.00	\$ 14,178.00	\$ 14,285.00	\$ 14,571.00	\$ 14,862.00	\$ 14,929.00	\$ 15,227.00
1656(SF) Garage (Hangar) (09)BY	\$ 36,348.00	\$ 36,262.00	\$ 36,535.00	\$ 37,266.00	\$ 38,011.00	\$ 38,183.00	\$ 38,946.00
502(SF) W-Udeck (09)BY	\$ 10,255.00	\$ 10,231.00	\$ 10,308.00	\$ 10,514.00	\$ 10,724.00	\$ 10,773.00	\$ 10,988.00
Subtotal	\$ 258,425.00	\$ 257,813.00	\$ 259,756.00	\$ 264,950.00	\$ 270,248.00	\$ 271,473.00	\$ 276,898.00
Homeowners Exemption	<\$7000>	<\$7000>	<\$7000>	<\$7000>	<\$7000>	<\$7000>	<\$7000>
Total	\$ 251,425.00	\$ 250,813.00	\$ 252,756.00	\$ 257,950.00	\$ 263,248.00	\$ 264,473.00	\$ 269,898.00
Tax Rate	1.023	1.079	1.085	1.085	1.081	1.079	1.067
Tax Amount Proposed Corrected Bill	\$ 2,572.07	\$2,706.27	\$ 2,742.40	\$ 2,798.75	\$ 2,845.71	\$ 2,853.66	\$ 2,879.81
Tax Amount (Secured Roll)	\$ (1,415.76)	(\$1,489.54)	\$ (1,509.66)	\$ (1,541.36)	\$ (1,567.92)	\$ (1,451.42)	\$ (1,521.16)
Proposed Escaped Bill Amount	\$ 1,156.31	\$ 1,216.73	\$ 1,232.74	\$ 1,257.39	\$ 1,277.79	\$ 1,402.23	\$ 1,358.65

What the Value On The Roll Would Be If Assessed In 2009 & If Miscellaneous Improvements Were Not Dropped From Roll In Error

	Factor 1.01525	Factor 1.02	Factor 1.02	Factor 1.02
	95% Compl (As Is) 85% Depreciation	95% Compl (As Is) 85% Depreciation	95% Compl (As Is) 85% Depreciation	95% Compl (As Is) 85% Depreciation
Year	2016 CORR	2017 CORR	2018 CORR	2019 CORR
Land	\$ 12,876.00	\$ 13,134.00	\$ 13,396.00	\$ 13,664.00
Hobby Shop w/Bsm't & Deck (97)BY \$8500 (Dropped Roll Error)	\$ 11,693.00	\$ 11,926.00	\$ 12,165.00	\$ 12,408.00
Pumphouse & Crpt (81)BY \$3060	\$ 5,630.00	\$ 5,743.00	\$ 5,858.00	\$ 5,975.00
Misc Imps; well & septic (94)BY \$25000	\$ 35,877.00	\$ 36,594.00	\$ 37,326.00	\$ 38,073.00
1358(SF) Residence (09)BY	\$ 148,890.00	\$ 151,868.00	\$ 154,905.00	\$ 158,003.00
440(SF) Garage (09)BY	\$ 15,459.00	\$ 15,768.00	\$ 16,083.00	\$ 16,404.00
1656(SF) Garage (Hangar) (09)BY	\$ 39,540.00	\$ 40,331.00	\$ 41,137.00	\$ 41,960.00
502(SF) W-Udeck (09)BY	\$ 11,156.00	\$ 11,379.00	\$ 11,607.00	\$ 11,839.00
Subtotal	\$ 281,121.00	\$ 286,743.00	\$ 292,477.00	\$ 298,326.00
Homeowners Exemption	<\$7000>	<\$7000>	<\$7000>	<\$7000>
Total	\$ 274,121.00	\$ 279,743.00	\$ 285,477.00	\$ 291,326.00
Tax Rate	1.093	1.081	1.071	1.071
Tax Amount Proposed Corrected Bill	\$ 2,996.14	\$ 3,024.02	\$ 3,057.45	\$ 3,120.01
Tax Amount (Secured Roll)	\$ (1,720.18)	\$ (1,736.84)	\$ (1,756.66)	\$ (1,806.68)
Proposed Escaped Bill Amount	\$ 1,275.96	\$ 1,287.18	\$ 1,296.31	\$ 1,313.33

2009 Value Adjustment
Using the 2009 Cost Table

Land \$ 11,837.00

1356(SF) Residence \$ 169,500.00
\$125.00 SF x 95% Complete (As Is)
\$ 161,025.00
 x 85% good
\$ **136,871.00**

440(SF) Garage \$ 17,600.00
\$40.00SF x 95% Comp (As Is)
\$ 16,720.00
 x 85% good
\$ **14,212.00**

1656(SF) Gar (Hangar) \$ 49,514.00
deduct for lack of doors <\$4,500>
\$27.18SF \$ 45,014.00
 x 95% Complete (As Is)
\$ 42,763.00
 x 85% good
\$ **36,348.00**

502(SF) W-Udeck \$ 12,700.00
\$25.29SF x 95% Complete (As Is)
\$ 12,065.00
 x 85% good
\$ **10,255.00**

Exhibit "C"

How Property Record Was Processed for Completion of Construction; Discoveries and Improvements Dropped From Roll

	#1 Corr (19-1388)	#2 Corr (19-1860)		
	Factor 1.02	Factor 1.02	Factor 1.02	Factor 1.02
	75% Comp	75% Comp	95% Comp (As Is)	Add Back (97)BY
	85% Good	85% Good	85% Good	Dropped Roll Error
Year	2019 ROLL	2019 ROLL	2019 Supp	2020 ROLL
Land	\$ 13,664.00	\$ 13,664.00	\$ 13,664.00	\$ 13,937.00
Hobby Shop w/Bsm't & Deck (97)BY \$8500 (Dropped Roll Error)	\$ -	\$ -	\$ -	\$ 12,653.00
Pumphouse & Crpt (81)BY \$3060	\$ 5,974.00	\$ 5,974.00	\$ 5,974.00	\$ 6,095.00
Misc Imps; well & septic (94)BY \$25000	\$ 38,073.00	\$ 38,073.00	\$ 38,073.00	\$ 38,833.00
1358(SF) Residence (19)BY	\$ 110,600.00	\$ 110,600.00	\$ 143,380.00	\$ 146,247.00
440(SF) Garage (19)BY	\$ 11,060.00	\$ 11,060.00	\$ 14,980.00	\$ 15,280.00
1656(SF) Garage (Hangar) (19)BY	\$ 36,340.00	\$ 36,340.00	\$ 44,940.00	\$ 45,839.00
502(SF) W-Udeck (19)BY	\$ -	\$ 10,999.00	\$ 10,700.00	\$ 10,914.00
Subtotal	\$ 215,711.00	\$ 226,710.00	\$ 271,711.00	\$ 289,798.00
Homeowners Exemption	<\$7000>	<\$7000>	<\$7000>	<\$7000>
Total	\$ 167,443.00	\$ 167,443.00	\$ 264,711.00	\$ 282,798.00
Tax Rate	1.079	1.079	1.079	1.077
Tax Amount	\$ 1,806.68	\$ 1,806.68	\$ 45,000.00	\$ 3,045.72
Direct Assessment Charge	\$ 72.00	\$ 72.00		Direct 72.00
Total Net Tax	\$ 1,878.68	\$ 1,878.68		\$ 3,117.72
New ConstructionTotal	\$ 158,000.00	\$ 169,000.00	\$ 214,000.00	
New Subtotal	\$ 208,711.00	\$ 219,710.00		
Net Difference	\$ 41,268.00	\$ 10,999.00	\$ 45,000.00	\$ 12,653.00
Corrected Bill/Supplemetnal Bill Amount	\$ 445.28	\$ 563.97	\$ 242.77	
Tax Amount Proposed Corrected Bill	\$ 2,251.99	\$ 2,251.99	6 Months	

New Const 158,000	New Const 169,000	New Const 214,000	
Net Add 41268	Net Add 10999	Net Add 45,000	Net Add 12,653
2019 ROLL	2019 ROLL	2019 ROLL	2020 ROLL
L = 13,664.00	L = 13,664.00	L = 13,664.00	L = 13,937.00
I = 160,779.00	I = 160,779.00	I = 160,779.00	I = 275,861.00
H/O <7000>	H/O <7000>	H/O <7000>	H/O <7000>
\$ 167,443.00	\$ 167,443.00	\$ 167,443.00	\$ 282,798.00

