LSC CDD Resolution 2017-10

[Lake St. Charles District Budget and Assessment Roll Adoption]

Approved by the Lake St. Charles BOS of Supervisors per M08-01-2017-0x 8/01/2017

RESOLUTION No. 2017-10 OF THE LAKE ST. CHARLES COMMUNITY DEVELOPMENT DISTRICT

WHEREAS, the Lake St. Charles Community Development District (the "District;) is a local unit of special-purpose government of the State of Florida created in accordance with the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes (the "Act"); and

WHEREAS, prior to the adoption of the proposed annual budget of the District (the "Proposed Budget"), the District filed a copy of the Proposed budget with Hillsborough County Clerk of the Circuit Court as Clerk to Hillsborough on June 2, 2017; and

WHEREAS, the District ratified Resolution 2017-06 approving the Proposed Budget for FY 17-18 and set August 1, 2017 as the date for a public hearing thereon and caused notice of such public hearing to be published pursuant to section 190.008(2)(a), Florida Statutes; and

NOW, THEREFORE, BE IT RESOLVED BY THE LAKE ST. CHARLES COMMUNITY DEVELOPMENT DISTRICT IN A SPECIAL BUDGET HEARING MEETING ASSEMBLED THIS FIRST DAY OF AUGUST, 2017 THAT:

- 1. **Budget:** The District Manager's Proposed FY17-18 Budget with revisions and recommended by the Treasurer's Review Committee, which is Attachment A hereto, is hereby adopted in accordance with the provision of section 190.008(2)(a), Florida Statutes and incorporated herein by reference.
- **2. Appropriations:** There is hereby appropriated out of the revenues of the District for the fiscal year beginning October 1, 2017 and ending September 30, 2018 (the "Fiscal Year"), the sum of <u>Eight Hundred Seventy Nine Thousand Six Hundred Fifty Five Dollars</u> to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, appropriated in the following fashion:

OPERATION & MAINTENANCE \$ 569,922 CAPITAL IMPROVEMENT \$ 309,733

TOTAL \$ 879,655

- **3. Supplemental Appropriations:** The Board may authorize by resolution supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:
- a. The Board may authorize a transfer of the unexpended balance or portion thereof any appropriation item.
- b. The Board may authorize an appropriation from the non-appropriated balance of any fund.
- c. The Board may increase any revenue or income budget account to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or non-appropriated balance.
- 4. Effective Date. This Resolution shall become effective upon its adoption.

LAKE ST. CHARLES COMMUNITY DEVELOPMENT DISTRICT

Dave Nelson, Chair

STATE OF FLORIDA COUNTY OF HILLSBOROUGH COUNTY

I, Rob Martin, Secretary/Treasurer of the Lake St. Charles Community Development District, DO HEREBY CERTIFY that the above and foregoing is a true and correct copy of Resolution adopted by the Lake St. Charles Community Development District, at its meeting of August 1, 2017, as the same appears of record in the Minute Book of the Lake St. Charles Community Development District.

WITNESS my hand and official seal this ______ day of _Rugust _____, 2017.

Rob Martin, Secretary/Treasurer

LSC CDD Resolution 2017-11

[Lake St. Charles District Budget and Assessment Roll Adoption]

Approved by the Lake St. Charles BOS of Supervisors per M08-01-2017-0x 8/01/2017

RESOLUTION 2017-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE ST. CHARLES COMMUNITY DEVELOPMENT DISTRICT MAKING A **DETERMINATION OF IMPOSING** BENEFIT: **SPECIAL PROVIDING** ASSESSMENTS: **FOR** THE COLLECTION ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Lake St. Charles Community Development District (the "District") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Hillsborough County, Florida (the "County"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors (the "Board") of the District hereby determines to undertake various operations and maintenance activities described in the District's budget(s) for Fiscal Year 2017-2018 ("Budget"), attached hereto as **Exhibit "A"** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District's Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("Uniform Method"); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Budget; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll of the Lake St. Charles Community Development District (the "Assessment Roll") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the portion of the Assessment Roll on platted property to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to unplatted property; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKE ST. CHARLES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in **Exhibits "A" and "B,"** and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapter 190 of the Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits "A" and "B."** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- A. Uniform Method Assessments. The collection of the operation and maintenance special assessments on platted lots and developed lands shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in Exhibits "A" and "B."
- B. Future Collection Methods. The decision to collect special assessments by any particular method e.g., on the tax roll or by direct bill does not mean that such method will be used to collect special assessments in future years, and the District

reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Lake St. Charles Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Lake St. Charles Community Development District.

PASSED AND ADOPTED this 1st day of August, 2017.

ATTEST:

- Corract

LAKE ST. CHARLES COMMUNITY

DEVELOPMENT DISTRICT

Chairman / Vice Chairman

Exhibit A: Budget Fiscal Year 2017-2018
Exhibit B: Assessment Roll (Uniform Method)

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	Based	on Actuals									
1	Based	on Contract	t \$'s								
	Based	on Projection	ons fo	or FY' 17							
	Based	on FY '16 B	Budge	et							
	Debt S	Service									
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					Actuals Oct	FY 17 Annual Budget	FY 18 Proposed Budget	FY 18 to FY 17 Increase (Decrease)	General Fund	Debt Service Fund	Comments
	+							,			
	Reve	nue/Expe		9							
1.1	++	Reven									
-	++	3610	00 - I	nterest Earnings							Decrease due to no longer having debt
* *	1 1		Inte	rest - Debt Service	61	11	0	(11)			service accounts
х з											Increase due to new interest bearing
	++			rest - General Fund	779	122	1,450	1,328	1,450		account
		Tota	al 36	100 - Interest Earnings	840	133	1,450	1,317	1,450		
1.7		363	10 - 5	Special Assessment							
			Deb	t Service Assessment							
7. 1				Debt Service Assessment Gross	148,236	148,592	0	(148,592)			
				DS Prop Tax Interest	0	0	0	0			
				DS Tax Collector Commissions	(2,766)	(2,972)	0	2,972			
				DS Tax Payment Discount	(5,683)	(5,944)	0	5,944			
, ,			Tota	al Debt Service Assessment	139,787	139,676	0	(139,676)			
3 1			Gen	neral Fund Assessment-O&M							
				General Fund Assessment Gross	779,448	788,068	935,803	147,735	935,803		Increase due to proposed assessment change. Also includes \$22,343 decrease for assessment discount.
3.1	$\bot \bot$			GF Prop Tax Interest	223	0	0	0	0		
3 8	$\perp \perp$	$\bot\bot$	_	GF Tax Collector Commissions	(14,533)		(18,716)	(2,955)	(18,716)		
				GF Tax Payment Discount	(30,139)	(31,523)	(37,432)	(5,909)	(37,432)		

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				Actuals Oct '16 - May '17	FY 17 Annual Budget	FY 18 Proposed Budget	FY 18 to FY 17 Increase (Decrease)	General Fund	Debt Service Fund	Comments
26			Total General Fund Assessment-O&M	735,000	740,784	879,655	138,871	879,655		Increase due to proposed assessment change. Also includes \$22,343 decrease for assessment discount.
27		Tota	l 36310 - Special Assessment	874,787	880,460	879,655	(805)	879,655	0	Increase due to proposed assessment change. Also includes \$22,343 decrease for assessment discount.
28		3631	1 - Excess Fees	27,730	0	0	0			
29		3690	0 - Miscellaneous Revenues							
30			Cleaning Deposit Fees							
31			Other Misc Revenue	1,409	200	1,200	1,000	1,200		Increase due to access card charge
32		-	Rental	1,579	1,900	1,900		1,900		
33		Tota	I 36900 - Miscellaneous Revenues	2,988	2,100	3,100	1,000	3,100		
34	То	tal R	evenue	906,345	882,693	884,205	1,512	884,205	0	
35	Bud	dgeted	d Carryforward		317,855	341,576	23,721	341,576	165,787	Carryforward balance from FY 16 Audit
36	Tot	al Rev	venue		1,200,548	1,225,781	25,233	1,225,781	165,787	
37	$\perp \perp$									
39	Ex	pens	se ·							
40		5110	- Legislative							
41			Employer Taxes	991	1,460	1,460	0	1,460		
42		П	Special District Fees	175	175	175	0	175		
43		\Box	Supervisor Fees	9,000	12,000	12,000	0	12,000		
44		П	Supervisor Payroll Service	310	900	900	0	900		
45		Tota	I 5110 - Legislative	10,476	14,535	14,535	0	14,535		
46		1	0 - Financial & Admin							
47			Accounting Services	0	500	500	0	500		
48			Auditing Services	14,000	14,000	15,000	1,000	15,000		Increase per contract

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,		Actuals Oct	FY 17 Annual Budget	FY 18 Proposed Budget	FY 18 to FY 17 Increase (Decrease)	General Fund	Debt Service Fund	Comments
49	Banking & Investment Mgmt Fees	773	2,100	200	(1,900)	200		Decrease due to change in banking accounts
50	District F&A Employees							
51	District Manager	34,134	49,359	50,336	977	50,336		2% pay increase effective Oct' 17
52	Medical Stipend	1,600	2,400	2,400	0	2,400		
53	Payroll Service Charge	158	465	465	0	465		
54	Payroll Taxes - Employer Taxes	3,049	4,400	4,400	0	4,400		
55	Performance Stipend	750	1,000	1,000	0	1,000		
56	Total District F&A Employees	39,691	57,624	58,601	977	58,601		Increase due to pay increase
57	Dues, Licenses & Fees	414	500	500	0	500		
58	General Insurance							
59	Crime	510	600	600	0	600		
60	General Liability	3,517	3,800	3,868	68	3,868		Increase due to insurance estimates
61	Public Officials Liability & EP	2,890	3,116	3,179	63	3,179		Increase due to insurance estimates
62	Total General Insurance	6,917	7,516	7,647	131	7,647		Increase due to insurance estimates
63	Legal Advertising	1,785	725	2,600	1,875	2,600		Increase due to rate increase with publisher
64	Local/Other Taxes	2,756	2,800	2,800	0	2,800		
65	Office Supplies	440	1,000	1,000	0	1,000		
66	Postage	106	615	250	(365)	250		Decrease due to not having any major mailings scheduled
67	Printer Supplies	1,381	2,000	2,000	0	2,000		
68	Professional Development	0	1,000	1,000	0	1,000		
69	Technology Services/Upgrades	1,425	2,000	2,000	0	2,000		
70	Telephone	1,768	2,400	3,100	700	3,100		Increase due to internet speed change
71	Travel Per Diem	175	200	200	0	200		
72	Trustees Fees	500	3,717	0	(3,717)	0		Decrease due to debt service being paid off
73	Website Development & Monitor	0	2,650	2,650	0	2,650		

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3		Actuals Oct '16 - May '17	FY 17 Annual Budget	FY 18 Proposed Budget	FY 18 to FY 17 Increase (Decrease)	General Fund	Debt Service Fund	Comments
74	Total 51300 - Financial & Admin	72,129	101,347	100,048	(1,299)	100,048	0	Decrease due to change in banking accounts
75	51400 - Legal Counsel							
76	District Counsel	5,717	8,000	8,000	0	8,000		
77	Total 51400 - Legal Counsel	5,717	8,000	8,000	0	8,000	0	
78	51700 - Debt Service Payments							
79	Interest Payments	8,182	11,688	0	(11,688)			
80	Principal Payments	117,367	127,999	0	(127,999)			
81	Total 51700 - Debt Service Payments	125,549	139,687	0	(139,687)	0	0	
82	52100 - Law Enforcement							
83	Car Maintenance & Repairs	192	500	1,000	500	1,000		Increase due to maintenance plan schedule & Warranty Expiration
84	Car Gas	458	1,500	1,500	0	1,500		
85	Hyundai Loan Payments							
86	Hyundai Interest Payment	154	438	53	(385)	53		Decrease due to car loan payoff
87	Hyundai Principal Payment	1,942	2,705	995	(1,710)	995		Decrease due to car loan payoff
88	Total Hyundai Loan Payments	2,095	3,143	1,048	(2,095)	1,048		Decrease due to car loan payoff
89	Other Protection Services	0	15	15	0	15		
90	Total 52100 - Law Enforcement	2,745	5,158	3,563	(1,595)	3,563	0	
91	53100 - Electric Utility Svs	20,374	38,000	38,800	800	38,800		2% increase per Burton plan
92	53200 - Gas Utility Services	2,534	4,000	4,000	0	4,000		
93	53400 - Garbage/Solid Waste Svc	1,185	1,700	1,700	0	1,700		
94	53600 - Water/Sewer Services	3,927	6,900	8,000	1,100	8,000		Increase due to fountain added at park
95	53900 - Physical Environment							
96	Entry & Walls Maintenance	(8,509)	2,000	2,000	0	2,000		
97	Ford F250 Loan Payment							
98	Interest Payment	160	436	172	(264)	172		Decrease due to truck loan payoff

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			Actuals Oct	FY 17 Annual Budget	FY 18 Proposed Budget	FY 18 to FY 17 Increase (Decrease)	General Fund	Debt Service Fund	Comments
99		Principal Payment	1,690	2,339	2,140	(199)	2,140		Decrease due to truck loan payoff
100		Total Ford F250 Loan Payment	1,850	2,775	2,312	(463)	2,312		Decrease due to truck loan payoff
101		Ford F250 Maintenance & Repair	565	1,000	1,000	0	1,000		
102		Fountain in Lake	0	3,000	3,000	0	3,000		
103		Gas - Equipment	186	400	400	0	400		
104		Gas - Truck	931	1,800	1,800	0	1,800		
105		Irrigation Maintenance	8,171	6,700	6,700	0	6,700		
106		Landscape Maintenance Contract	72,500	87,900	87,000	(900)	87,000		Decrease due to actual contract rate
107		Misc. Landscape -Temporary Staff	9,500	9,500	3,000	(6,500)	3,000		Decrease due to Hybrid position added to staff
108		Misc. Landscape - Maintenance	8,568	9,500	9,500	0	9,500		
109		Mulch	3,900	6,000	4,000	(2,000)	4,000		Decrease due to more plants being needed
110		New Plantings	6,081	4,000	6,000	2,000	6,000		Increase due to more plants being needed
111		Pond Maint Contract	7,004	10,780	10,780	0	10,780		
112		Property Insurance Contract	10,550	12,000	12,000	0	12,000		
113		Sod Replacement	10	4,000	4,000	0	4,000		
114		Water Drainage Maint Contract	1,404	2,900	2,900	0	2,900		
115		otal 53900 - Physical Environment	122,710	164,255	156,392	(7,863)	156,392	0	
116	57	200 - Parks & Recreation							
117	\square	Auto Liability	665	755	755	0	755		
118		Club Facility Maintenance							
119		Club Facility Maintenance	4,011	5,000	5,000	0	5,000		
120		Clubhouse Supplies	1,427	2,300	2,300	0	2,300		
121	\square	Locks/Keys	0	100	100	0	100		
122		Total Club Facility Maintenance	5,438	7,400	7,400	0	7,400		
123		District Employees Payroll Exp							
124		Employer Workman Comp	5,075	6,149	7,629	1,480	7,629		Increase due to insurance estimates

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		Actuals Oct '16 - May '17	FY 17 Annual Budget	FY 18 Proposed Budget	FY 18 to FY 17 Increase (Decrease)	General Fund	Debt Service Fund	Comments
125	Facilities Monitor	22,038	31,741	32,323	582	32,323		2% pay increase effective Oct '17
126	Medical Stipends	3,200	4,800	6,000	1,200	6,000		Increase due to new hybrid position
127	Payroll Service Charge	735	2,000	2,000	0	2,000		
128	Payroll Taxes - Employer Taxes	8,459	13,500	13,500	0	13,500		
129	Performance Stipend	1,575	2,100	2,600	500	2,600		Increase due to new hybrid position
130	Full-time Hybrid Employee	0	0	24,960	24,960	24,960		Increase due to new hybrid position at \$12 an hour
131	Property Maintenance Part-Time	591	1,353	1,381	28	1,381		2% pay increase effective Oct '17
132	Property Maintenance Team Lead	20,715	34,590	27,675	(6,915)	27,675		2% pay increase effective Oct '17 and decrease due to agreement by employee to work a max of 32 hours per week
133	Property Manager	40,982	59,384	60,570	1,186	60,570		2% pay increase effective Oct '17
134	Recreational Assistants	234	7,000	5,900	(1,100)	5,900		Decrease due to hybrid employee workir as pool monitor
135	State Unemployment	0	400	0	(400)	0		Unemployment Ins. Is included in payrol charge
136	Total District Employees Payroll Exp	103,603	163,017	184,538	21,521	184,538	0	includes 2% pay increases and new hybr position
137	Dock Maintenance	0	400	400	0	400		
138	Nature Path/Trail Maintenance/Drainage	1,498	1,800	1,800	0	1,800		
139	Park Facility Maintenance	1,736	5,000	5,000	0	5,000		
140	Parks & Rec Cell Phones	835	1,700	1,700	0	1,700		
141	Playground Maintenance	0	2,000	2,000	0	2,000		
142	Pool Maintenance Contract	12,800	19,600	19,600	0	19,600		
143	Pool Maintenance Repairs	4,428	12,000	12,000	0	12,000		
144	Sec System Monitoring Contract	240	240	240	0	240		
145	Security Repairs	605	4,000	4,000	0	4,000		

		Actuals Oct	FY 17 Annual Budget	FY 18 Proposed Budget	FY 18 to FY 17 Increase (Decrease)	General Fund	Debt Service Fund	Comments
146	Total 57200 - Parks & Recreation	131,848	217,912	239,433	21,521	239,433	0	
147	58003-Future CIP Projects & Reserves	42,790	181,199	309,733	128,534	309,733		FY2017 CIP Project
148	Total Operations & Maintenance	499,195	701,494	574,472	(127,022)	574,471		
149	Total Expense	541,985	882,693	884,205	1,512	884,204	0	
150	Budgeted Carryforward		317,855	341,576	23,721	341,576	165,787	Carryforward balance from FY 16 Audit
151	Total Revenue		1,200,548	1,225,781	25,233	1,225,780	165,787	
152	Revenue Less Expenses		0	0		0	0	

Assessment Adjustments and Summary FY 17

No Operating & Maintenance Fees							
Folio Number	Owner	Total					
0739885000	7510 RESIDENTIAL HOA	\$0					
0739885010	7510 RESIDENTIAL HOA	\$0					
0739885020	7510 RESIDENTIAL HOA	\$0					
0739913128	7510 RESIDENTIAL HOA	\$0					
0739913502	7510 RESIDENTIAL HOA	\$0					
0739913504	8900 MUNICIPAL	\$0					
0739913506	7510 RESIDENTIAL HOA	\$0					
0739914732	8900 MUNICIPAL	\$0					
0739914933	7510 RESIDENTIAL HOA	\$0					
0739914978	7510 RESIDENTIAL HOA	\$0					
0740900550	8600 COUNTY OWNED	\$0					
0741246600	7510 RESIDENTIAL HOA	\$0					
0741246602	8900 MUNICIPAL	\$0					
0741246604	7510 RESIDENTIAL HOA	\$0					
0741247182	7510 RESIDENTIAL HOA	\$0					
0741247184	8900 MUNICIPAL	\$0					
0741247186	8900 MUNICIPAL	\$0					
0741247188	8600 COUNTY OWNED	\$0					
0761510730	8900 MUNICIPAL	\$0					
0761510732	7510 RESIDENTIAL HOA	\$0					

		Total	Rev FY 17-18
40	Townhomes (per townhome)	\$1,107	\$44,264
785	Single Family Homes (per home)	\$1,093	\$858,248
10.83	Acres Commercial Property (per acre)	\$3,074	\$33,291
		Total	\$935,803

	Total	\$33,291	10.83
0740900570	NCJ Investment Co. (Conv store/gas)	\$4,611	1.5
0740900560	Lake St. Charles Medical Center LLP (Strip Center)	\$5,041	1.64
0740900500	BRE Mariner LAKE ST CHARLES LLC	\$23,639	7.69

Note: Fiscal Year 2017-2018 assessment includes approved discount given to home owner's.