MULTNOMAH COUNTY OREGON

BOARD OF COUNTY COMMISSIONERS
ROOM 605, COUNTY COURTHOUSE
1021 S.W. FOURTH AVENUE
PORTLAND, OREGON 97204

GLADYS McCOY •	Chair	• 248-3308
PAULINE ANDERSON •	District 1	• 248-5220
GRETCHEN KAFOURY •	District 2	• 248-5219
RICK BAUMAN •	District 3	• 248-5217
•	District 4	• 248-5213
JANE McGARVIN •	Clerk	• 248-3277

AGENDA OF

MEETINGS OF THE MULTNOMAH COUNTY BOARD OF COMMISSIONERS

FOR THE WEEK OF

July 24 - 28, 1989

Tuesday, July 25, 1989 - 9:30 AM

Multnomah County Courthouse, Room 602

INFORMAL BRIEFINGS

1. Update on Columbia Villa - Norm Monroe, Rod Englert

PUBLIC TESTIMONY WILL NOT BE TAKEN AT INFORMAL MEETINGS

Tuesday, July 25, 1989 - 1:30 PM

Multnomah County Courthouse, Room 602

INFORMAL

1. Informal Review of Bids and Requests for Proposals:
   a) Asphalt Concrete Pavement Overlay

2. Informal Review of Formal Agenda of July 27

3. Update on Nehemiah Grant Application - Don Neureuther (NECDC), Larry Baxter and Ramsey Weit

4. Request to direct the County Chair to write a letter to the Governor uring that he approve SB 245 which would allow counties discretion in issuing tax refunds less than $25 - Janice Druian

5. Further Policy consideration of Charitable Solicitations Task Force Report in light of memos from Barbara Simon and Commissioner Anderson - Commissioner Anderson

PUBLIC TESTIMONY WILL NOT BE TAKEN AT INFORMAL MEETINGS

Thursday, July 27, 1989, 9:30 AM

Multnomah County Courthouse, Room 602

Formal Agenda

DEPARTMENT OF ENVIRONMENTAL SERVICES

REGULAR AGENDA

BOARD OF COUNTY COMMISSIONERS

R-1 Hearing - Order in the Matter of the Reassessment of the Benefits in Multnomah County Drainage District No. 1

DEPARTMENT OF JUSTICE SERVICES

R-2 Liquor License applications submitted by Sheriff's Office with recommendation that same be approved as follows: Chili Bowl, 16900 NW St. Helens Road (RMB - change of ownership and name to Maxine's); Quick Stop Market, 15400 SE Powell Blvd. (Package Store - change of ownership)

PUBLIC CONTRACT REVIEW BOARD

(Recess as the Board of County Commissioners and reconvene as the Public Contract Review Board)

R-3 Order in the Matter of Exempting From Public Bidding of the Upgrade of Elections Division's EIMS Computer System through contract with DFM Associates

(Recess as the Public Contract Review Board and reconvene as the Board of County Commissioners)

BOARD OF COUNTY COMMISSIONERS

R-4 Resolution in the Matter of Supporting the Concept of the Chinook Trail System in the Columbia River Gorge National Scenic Area

Thursday Meetings of the Multnomah County Board of Commissioners are recorded and can be seen at the following times:
Thursday, 10:00 PM, Channel 11 for East and West side subscribers
Friday, 6:00 P.M., Channel 27 for Rogers Multnomah East subscribers
Saturday 12:00 PM, Channel 21 for East Portland and East County subscribers

Friday, July 28, 1989

Policy Development Committee

TIME: 8:00 AM

PLACE: TO BE DETERMINED - likely place will be the World Trade Center II, Riverview Room, 121 SW Salmon - Call John Cronise, Multnomah County Planning & Budget, 248-3883, for exact location

Agenda: Human Services issues

SUPPLEMENTAL AGENDA THURSDAY, JULY 27, 1989

REQUEST UNANIMOUS CONSENT TO CONSIDER THE FOLLOWING MATTER:

DEPARTMENT OF GENERAL SERVICES

R-5 Resolution in the Matter of the Approving of the issuance and negotiated sale of $6,606,046.85 Series 1989A Certificates of Participation; approving and authorizing the Certificate Purchase Agreement, the Lease-Purchase and Escrow Agreement, and the Preliminary Official Statement and Official Statement; and designating an Authorized Officer

PLANNING & DEVELOPMENT

R-6 In the matter of rescheduling Case LD 4-89 from August 8 to August 15, 1989, at 9:30 AM in Room 602 of the Multnomah County Courthouse, with the hearing to be held on the record with oral arguments not to exceed 10 minutes per side

0500C.26

MINUTES
MULTNOMAH COUNTY BOARD OF COMMISSIONERS
JULY 27, 1989 MEETING

Vice-Chair Pauline Anderson convened the meeting at 9:30 a.m., with Commissioners Gretchen Kafoury, Rick Bauman and Sharron Kelley present, and Chair Gladys McCoy absent.

R-1 **Hearing - ORDER in the Matter of the Reassessment of the Benefits in Multnomah County Drainage District No. 1**

Carlton Hodges, attorney for the Drainage District, testified in support of the proposed order.

Charles Olson, Chair of the District, testified in support of the proposed order, explained land uses and drainage patterns of the District and discussed the various assessment methods used in determining future development costs.

Don Oakley, District Engineer, discussed proposed changes in the assessment method.

Fred Cholick, District Commissioner, discussed the history of the District and testified in support of the proposed order.

Tim Hayford, manager and Secretary-Treasurer of the District, testified in support of the proposed order and advised the reassessment will solidify the District's finances for future construction.

UPON MOTION of Commissioner Kafoury, seconded by Commissioner Bauman, Order 89-162 was UNANIMOUSLY APPROVED.

R-2 **Liquor License Applications Submitted by Sheriff's Office with Recommendation that same be Approved as Follows: Chili Bowl, 16900 NW St. Helens Road (RMB - change of ownership and name to Maxine's); Quick Stop Market, 15400 SE Powell Blvd. (Package Store - change of ownership)**

UPON MOTION of Commissioner Kafoury, seconded by Commissioner Kelley, R-2 was UNANIMOUSLY APPROVED.

(Recess as the Board of County Commissioners and convene as the Public Contract Review Board)

R-3 **ORDER in the Matter of Exempting From Public Bidding of the Upgrade of Elections Division's EIMS Computer System through contract with DFM Associates**

UPON MOTION of Commissioner Kafoury, seconded by Commissioner Bauman, Order 89-163 was UNANIMOUSLY APPROVED.

(Recess as the Public Contract Review Board and reconvene as the Board of County Commissioners)

R-4 **RESOLUTION in the Matter of Supporting the Concept of the Chinook Trail System in the Columbia River Gorge National Scenic Area**

UPON MOTION of Commissioner Bauman, seconded by Commissioner Kafoury, Resolution 89-164 was UNANIMOUSLY APPROVED.

UPON MOTION of Commissioner Kafoury, seconded by Commissioner Kelley, on a roll call vote, the following matters were considered by Unanimous Consent:

R-5 **RESOLUTION in the Matter of the Approving of the Issuance and Negotiated sale of $6,606,046.85 Series 1989A Certificates of Participation; Approving and Authorizing the Certificate Purchase Agreement, the Lease-Purchase and Escrow Agreement, and the Preliminary Official Statement and Official Statement; and Designating an Authorized Officer**

UPON MOTION of Commissioner Kafoury, seconded by Commissioner Bauman, Resolution 89-165 was UNANIMOUSLY APPROVED.

R-6 **In the Matter of rescheduling Case LD 4-89 from August 8 to August 15, 1989, at 9:30 AM in Room 602 of the Multnomah County Courthouse, with the Hearing to be held on the Record with Oral Arguments not to Exceed 10 minutes per side**

UPON MOTION of Commissioner Kafoury, seconded by Commissioner Bauman, R-6 was UNANIMOUSLY APPROVED.

County Counsel Larry Kressel reported on the decision rendered in the Court of Appeals ASA Ambulance case.

There being no further business, the meeting was adjourned.

OFFICE OF THE BOARD CLERK
for MULTNOMAH COUNTY, OREGON

By Deborah L Rogers

0065C/1-2

ANNOTATED AGENDA

Thursday, July 27, 1989, 9:30 AM

BOARD OF COUNTY COMMISSIONERS

R-1 Hearing - Order in the Matter of the Reassessment of the Benefits in Multnomah County Drainage District No. 1

APPROVED

DEPARTMENT OF JUSTICE SERVICES

R-2 Liquor License applications submitted by Sheriff's Office with recommendation that same be approved as follows: Chili Bowl, 16900 NW St. Helens Road (RMB - change of ownership and name to Maxine's); Quick Stop Market, 15400 SE Powell Blvd. (Package Store - change of ownership)

APPROVED

PUBLIC CONTRACT REVIEW BOARD

(Recess as the Board of County Commissioners and reconvene as the Public Contract Review Board)

R-3 Order in the Matter of Exempting From Public Bidding of the Upgrade of Elections Division's EIMS Computer System through contract with DFM Associates

APPROVED

(Recess as the Public Contract Review Board and reconvene as the Board of County Commissioners)

BOARD OF COUNTY COMMISSIONERS

R-4 Resolution in the Matter of Supporting the Concept of the Chinook Trail System in the Columbia River Gorge National Scenic Area

APPROVED

DEPARTMENT OF GENERAL SERVICES

R-5 Resolution in the Matter of the Approving of the issuance and negotiated sale of $6,606,046.85 Series 1989A Certificates of Participation; approving and authorizing the Certificate Purchase Agreement, the Lease-Purchase and Escrow Agreement, and the Preliminary Official Statement and Official Statement; and designating an Authorized Officer

APPROVED

PLANNING & DEVELOPMENT

R-6 In the matter of rescheduling Case LD 4-89 from August 8 to August 15, 1989, at 9:30 AM in Room 602 of the Multnomah County Courthouse, with the hearing to be held on the record with oral arguments not to exceed 10 minutes per side

APPROVED

Date 7/27/89

NAME Chuck Olson

ADDRESS 4023 NE Laddington Ct.
Street
Portland OR 97232
City Zip

I wish to speak on Agenda Item # R-1
Subject Assessment. MCDD #1

X FOR ____ AGAINST

Date 7/

NAME DON OAKLEY

ADDRESS 18782 SW BENFIELD AVE
Street
LAKE OSWEGO OR 97035
City Zip

I wish to speak on Agenda Item # R-1
Subject Changing Assessment Method

X FOR ____ AGAINST

Date ____

NAME FRED Cholick

ADDRESS 27238 NW SAUVIES IS RD
Street
PortLAND 97231
City Zip

I wish to speak on Agenda Item # R1
Subject ____

✓ FOR ____ AGAINST

Date 7/27/89

NAME TIM HAYFORD

ADDRESS 1880 NE ElRod

Street

Portland 97211

City Zip

I wish to speak on Agenda Item # R-1

Subject assessment

✓ FOR ____ AGAINST

DATE SUBMITTED ______________

(For Clerk's Use)
Meeting Date 7/27/89
Agenda No. R-1

REQUEST FOR PLACEMENT ON THE AGENDA

Subject: Change in Current Assessment Methodology

Informal Only* ______________ (Date)   Formal Only ______________ (Date)

DEPARTMENT DES   DIVISION Transportation/Multnomah Drainage Dist.

CONTACT Ron Wong   TELEPHONE 248-5050 X2590

*NAME(s) OF PERSON MAKING PRESENTATION TO BOARD Ron Wong/Charles E. Olson

BRIEF SUMMARY Should include other alternatives explored, if applicable, and clear statement of rationale for the action requested.

Redo in-district assessments under ORS 547.245.
Current assessments inequitable and injust due to recent rezoning of land from agricultural to commercial/industrial based on benefits derived from existence of the district.

(IF ADDITIONAL SPACE IS NEEDED, PLEASE USE REVERSE SIDE)

ACTION REQUESTED:

☐ INFORMATION ONLY ☐ PRELIMINARY APPROVAL ☐ POLICY DIRECTION ☒ APPROVAL

INDICATE THE ESTIMATED TIME NEEDED ON AGENDA 10 minutes

1989 JUL 21 AM 10: 44
BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY
OREGON

IMPACT:

PERSONNEL

☐ FISCAL/BUDGETARY

☐ General Fund

Other ______________

SIGNATURES:

DEPARTMENT HEAD, ELECTED OFFICIAL, or COUNTY COMMISSIONER: RW/mr [signature]

BUDGET / PERSONNEL ______________ / ______________

COUNTY COUNSEL (Ordinances, Resolutions, Agreements, Contracts) ______________

OTHER ______________
(Purchasing, Facilities Management, etc.)

NOTE: If requesting unanimous consent, state situation requiring emergency action on back.

MULTNOMAH COUNTY OREGON

BOARD OF COUNTY COMMISSIONERS
ROOM 605, COUNTY COURTHOUSE
1021 S.W. FOURTH AVENUE
PORTLAND, OREGON 97204

GLADYS McCOY • CHAIR • 248-3308
PAULINE ANDERSON • DISTRICT 1 • 248-5220
GRETCHEN KAFOURY • DISTRICT 2 • 248-5219
RICK BAUMAN • DISTRICT 3 • 248-5217
SHARRON KELLEY • DISTRICT 4 • 248-5213
JANE McGARVIN • Clerk • 248-3277

July 27, 1989

Carlton W. Hodges, Attorney at Law
1410 American Bank Building
621 SW Morrison
Portland, OR 97205

Be it remembered, that at a meeting of the Board of County Commissioners held July 27, 1989, the following action was taken:

In the Matter of the Reassessment of the Benefits in Multnomah County Drainage District No. 1. R-1	)	ORDER #89-162

Carlton Hodges, Attorney-at-Law, representing Multnomah County Drainage District #1, summarized the purpose of the hearing. He asked the Board to recall that a petition was filed seeking to have the property in the district reassessed on the basis that the land use within the district has changed and will continue to change. He noted that the District Commissioners who had been appointed to study the problem are in the Board Room, and have filed their report. Notice was given throughout the district, as well as governmental agencies around the district which were sent notices. He then introduced the members of the three person committee: Charles Olson, Chairman; Don Oakley, engineer; Fred Cholick, commissioner. Also introduced was Tim Hayford, representative of the Drainage District, and Mead Lofland, landowner in the district who sits on the Board of Supervisors of the Drainage District.

Charles Olson thanked the Board for considering the commission report. He then reviewed the land uses, the boundaries and drainage patterns of the district, using an aerial photo of the district. It is the district's responsibility to maintain a water level through a canal and pumping system that protects district property from flooding. This is a cost borne by property owners within the district. Mr. Olson then reviewed the steps taken to review the assessment methods used to determine the costs, to consider the future development trends and needs of properties in and adjacent to the district, and then the preparation of recommendations for the assessment of properties to pay for capital improvements, operating and maintenance costs. He also reviewed portions of the report which had been submitted to the Board.

Don Oakley discussed the proposed changes in the assessment method.

Mr. Olson noted that there were some special and unique circumstances which needed to be dealt with: i.e. public streets, drainage canals and levees, utility easements, public facilities and lands, designated wetlands and trails, small land parcels and residential properties, special drainage sub-areas within the district, and properties that provide flood water storage.

Fred Cholick discussed the history of the district. The problems that existed in 1963 when he joined the commission, and those that exist now are totally different, with the exception that the problems of Sauvie Island are the same as they were in 1963. The biggest problems are with impervious surfaces, water runoff from higher areas, larger population density and industry base. Mr. Cholick stated that he agreed with the new assessment.

Tim Hayford, Manager, Secretary-Treasurer, Multnomah Drainage District, said that the proposed reassessment of benefits will help solidify the district's financial future to build the infrastructures for the future. Mr. Hayford then reviewed the process the district went through to arrive at their conclusions, including the notices that were sent to individual land owners and hearings.

Upon motion of Commissioner Kafoury, duly seconded by Commissioner Bauman, it is unanimously

ORDERED that said Order be approved.

Very truly yours,

BOARD OF COUNTY COMMISSIONERS

By Jane McGarvin
Jane McGarvin
Clerk of the Board

jm
cc: Assessment & Taxation
Oregon Departmetn of Revenue

BEFORE THE BOARD OF COUNTY COMMISSIONERS

OF MULTNOMAH COUNTY, OREGON

In the matter of the Reassessment)
of the Benefits in MULTNOMAH COUNTY) ORDER #89-162
DRAINAGE DISTRICT NO. 1)

The hearing on the report of reassessment having been conducted before the Board of County Commissioners on July 27, 1989, and the Board having considered the report and the evidence offered in support thereof and having considered the exceptions filed thereto and evidence offered in support of the exceptions and the Board having considered the testimony and evidence of interested parties wishing to be heard; and it appearing to the Board that the reassessment set forth in the report is equitable and just;

NOW, THEREFORE, IT IS ORDERED AND ADJUDGED that the report be and the same is hereby approved and confirmed and the assessment as so confirmed shall take the place of all prior assessments.

DATED this 27th day of July, 1989.

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

(SEAL)

By Pauline Anderson
PAULINE ANDERSON, Vice-Chair

REVIEWED:

LAURENCE KRESSEL, COUNTY COUNSEL
by John L DuBay

CARLTON W. HODGES
ATTORNEY AT LAW
1410 AMERICAN BANK BUILDING
621 S.W. MORRISON
PORTLAND, OREGON 97205
(503) 223-3690

BOARD OF
COUNTY COMMISSIONERS
1989 JUL 18 PM 3:38
MULTNOMAH COUNTY
OREGON

July 17, 1989

Ms. Jane McGarvin
Clerk of the Board
Multnomah County Commissioners
1021 S.W. Fourth Avenue, Room 606
Portland, Oregon 97204

RE: In the Matter of the Reassessment of
Multnomah County Drainage District No. 1

Dear Ms. McGarvin:

Enclosed please find a sample form of order approving and confirming the report of reassessment.

ORS 547.245 provides, in part, as follows:

> "At least ten days before the day set for hearing, exceptions may be filed by any interested person, and upon hearing the same the court shall approve the report or direct how it shall be modified and, when so modified or approved, shall confirm it. The assessment as confirmed shall take the place of all prior assessments . . ."

Depending on specific objections or developments at the hearing, it may be necessary or appropriate to revise the order. If the Board of County Commissioners modifies the report in some particular or particulars, the order would necessarily recite the modification and confirm the report as so modified.

Yours very truly,

Carl Hodges

Carlton W. Hodges

CWH:cj
Enclosure
cc: Mr. John Dubay
Mr. Martin Winch
Mr. Tim J. Hayford

CARLTON W. HODGES
ATTORNEY AT LAW
1410 AMERICAN BANK BUILDING
621 S.W. MORRISON
PORTLAND, OREGON 97205
(503) 223-3690

BOARD OF
COUNTY COMMISSIONERS
1989 JUL 13 AM 10: 10
MULTNOMAH COUNTY
OREGON

July 12, 1989

Ms. Jane McGarvin
Clerk of the Board
Multnomah County Commissioners
1021 S.W. Fourth Avenue, Room 606
Portland, Oregon 97204

RE: In the Matter of the Reassessment of
Multnomah County Drainage District No. 1

Dear Ms. McGarvin:

Enclosed for filing please find the original Affidavit of Publication by the Daily Journal of Commerce in the above referenced matter.

Yours very truly,

Carlton W. Hodges

CWH:cj
Enclosure

cc: Mr. Tim J. Hayford
Mr. John Dubay
Mr. Martin Winch

Affidavit of Publication

Daily Journal of Commerce

2014 N.W. 24th Ave. / P.O. Box 10127 / Portland, Oregon 97210-0127 / (503) 226-1311

STATE OF OREGON, COUNTY OF MULTNOMAH,—ss.

I, I. J. CAPLAN, being first duly sworn, depose and say that I am the Manager of the DAILY JOURNAL OF COMMERCE, a newspaper of general circulation in the counties of CLACKAMAS, MULTNOMAH and WASHINGTON as defined by ORS 193.010 and 193.020; published at Portland in the aforesaid County and State; that the

NOTICE OF HEARING
In the Matter of the Reassessment of the Benefits in Multnomah County Drainage District No. 1

a printed copy of which is hereto annexed was published in the entire issue of said newspaper for three successive and consecutive weeks in the following issues:
June 26, July 3 & 10, 1989

Case No. ______

Subscribed and sworn to before me this 10th day of July 1989

S. D. CAPLAN
NOTARY PUBLIC — OREGON
My Commission Expires Feb. 28, 1991

In the matter of the Reassessment of the Benefits in MULTNOMAH COUNTY DRAINAGE DISTRICT NO. 1

NOTICE OF FILING OF COMMISSIONERS' REPORT FOR REASSESSMENT AND NOTICE OF HEARING

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR MULTNOMAH COUNTY, OREGON.

In the matter of the Reassessment of the Benefits in MULTNOMAH COUNTY DRAINAGE DISTRICT NO. 1.

Notice is given to all persons interested in the land included within Multnomah County Drainage District No. 1, Portland, Multnomah County, Oregon, that commissioners have been appointed to reassess the benefits in the drainage district and have filed their reassessment report with the Board of County Commissioners. A hearing on the report and reassessment will be held before the Board of County Commissioners, Sixth Floor, Multnomah County Courthouse, at 9:30 a.m. on Thursday, July 27, 1989.

Notice is further given that all interested persons may examine the report at the office of the Clerk of the Board of County Commissioners, Sixth Floor, Multnomah County Courthouse, and file exceptions to all or any part thereof on or before Monday, July 17, 1989, being 10 days before the day set for hearing.

The boundaries of the drainage district are Marine Drive (approximately) on the north, N.E. 17th Avenue (approximately) on the west, N.E. 223rd Avenue (also known as N.E. Campbell Road) on the east, and Columbia Boulevard to N.E. 100th and then Sandy Boulevard (approximately) on the south.

/s/ LINDA ALEXANDER
Director of Department of General Services of Multnomah County
Published June 26, July 3 & 10, 1989.
6624-3Mo

This portion may be detached.

DAILY JOURNAL OF COMMERCE
P.O. Box 10127, Portland, Ore. 97210 — 0127

Attn: C.J. Pitkin
Carlton W. Hodges
621 SW Morrison, #1410
Portland, Or. 97205

Ad. No. 6624

BEFORE THE BOARD OF COUNTY COMMISSIONERS

FOR MULTNOMAH COUNTY, OREGON

In the matter of the Reassessment of the Benefits in MULTNOMAH COUNTY DRAINAGE DISTRICT NO. 1	)))))	NOTICE OF FILING OF COMMISSIONERS' REPORT FOR REASSESSMENT AND NOTICE OF HEARING

Notice is given to all persons interested in the land included within Multnomah County Drainage District No. 1, Portland, Multnomah County, Oregon, that commissioners have been appointed to reassess the benefits in the drainage district and have filed their reassessment report with the Board of County Commissioners. A hearing on the report and reassessment will be held before the Board of County Commissioners, Sixth Floor, Multnomah County Courthouse, at 9:30 a.m. on Thursday, July 27, 1989.

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Linda Alexander

Linda Alexander
Director of Department of General
Services of Multnomah County

BOARD OF
COUNTY COMMISSIONERS
1989 JUN 22 AM 11: 17
MULTNOMAH COUNTY
OREGON

REPORT OF REASSESSMENT

ASSESSMENT METHOD COMPARISON

ANNUAL ASSESSMENT

		"OLD" METHOD	"NEW" METHOD
*	UNDELELOPED LOWLANDS 10 ACRES	$1,242.00	$ 192.00
*	UNDEVELOPED BUIILDABLE LAND 10 ACRES	$1,143.00	$ 534.00
*	LIGHT INDUSTRIAL DEVELOPMENT 10 ACRES	$1,143.00	$2,042.00
*	RESIDENTIAL LOT WITH HOUSE 1 ACRE	$ 124.00	$ 70.00

MEMBER
AMERICAN ASSOCIATION OF MEAT PROCESSORS

BLUE RIBBON FOOD SERVICE, INC.
4050 N.E. 158th — P.O. BOX 30028
PORTLAND, OREGON 97230
PHONE (503) 257-9821
OREGON TOLL FREE — 1-800-367-6328
WASHINGTON TOLL FREE — 1-800-782-6328

- Quality
- Convenience
- Home Delivery
- Easy Credit
- Economy

1989 JUL 11 AM 9: 22
BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY
OREGON

July 6, 1989

Multnomah County Board of Commissioners
6th Floor, Multnomah County Courthouse
Portland, OR 97204

Re: Drainage District #1
Report of Assessment

Dear Sirs:

My family and I own 15 acres with a large building on one part of our property in the Drainage District. I have reviewed the reassessment formulas for covering the costs of managing drainage in the district. I feel the formulas are fair and that the reassessment plan should be accepted with one major exception. Adjacent municipalities or property owners whose storm drainage flow into the Drainage District should participate in the cost of running the District.

I have attended meetings of the Drainage District where they have discussed the fact that with various annexations in the recent past, most of the areas that previously participated in paying for the cost of running the Drainage District have stopped participating based on new entity relationships. Drainage into the district continues, though, with increasing flows as more and more of the land in the areas above the District get developed. The benefit these upper property owners enjoy by having somewhere for their storm drainage to go without destroying or flooding lower lying property should have a cost associated with it. When you consider that the Drainage District serves as a collector of storm water for a much larger area than the District boundaries encompass, you have to look at it as an area resource, which allows continued future development in upper areas with minimal development cost in alternative drainage system.

DIRECT TO THE HOME SINCE 1956

I believe all areas affecting the Drainage District water flows and pumping requirements should share in the cost of running the district. I ask that your decision on this reassessment formula address this issue.

Thank you.

Sincerely,

Steven J. Morasch

Steven J. Morasch

c.c. Multnomah Co. Drainage Dist. #1
1880 N.E. Elrod Dr.
Portland, OR 97211

SJM/sg

Multnomah County Drainage District #1
REPORT OF REASSESSMENT

SUMMARY OF FINDINGS AND RECOMMENDATIONS

INTRODUCTION TO MULTNOMAH COUNTY DRAINAGE DISTRICT No.1

The Multnomah County Drainage District No.1 (MCDD#1) is about 8,100 acres in size and is located along the Columbia River between Marine Drive and Columbia Boulevard from approximately NE 21st Avenue east to include Fairview Lake. It is about 10 miles in length and 1 to 2 miles in width. It includes the Portland International Airport. The District is responsible for controlling the flood level of waters within its boundaries. In addition to accumulations of water from rain and other in-District sources, the District also receives storm water runoff from lands at higher elevations outside of the District boundaries. These "tributary areas" total about 8,400 acres for a total watershed approximately 16,500 acres in size.

In order to fully utilize lands which are within the District, a perimeter levee was constructed in 1917 to keep out Columbia River flood stage waters. A necessary consequence of this perimeter levee is that all storm water collected in the District must be pumped out of the District during most times of the year.

The District performs its responsibility of flood control and drainage by maintaining the levee system, keeping the slough conveyance network free of debris and excess vegetation, and by operating two large pumping stations which discharge water from the District.

IMPACT OF LAND DEVELOPMENT

Originally, when the District was formed in 1917, the lands within the District were being used for agricultural purposes. In recent years, nearly all of the lands within the watershed have been annexed and rezoned. The land within the Drainage District's boundaries is now nearly all zoned for commercial and industrial uses. As these lands are transformed from agricultural to more intensive uses, expanses of impervious surfaced parking lots, streets and rooftops will be constructed. Storm water will no longer seep into cultivated soils but will "run off" these new impervious surfaces. Runoff from developed, relatively impermeable lands will generate two to five times more storm water runoff than agricultural lands. As storm drain pipes are built to convey this water away from developed sites, the storm water will arrive at the sloughs much faster than it did when it ran overland across agricultural fields. The net result is the double impact of more water arriving in the sloughs over a shorter period of time. This effect of development places a large burden on the capacity of the District's drainage facilities. Larger pumps will have to be installed and the sloughs will have to be kept free-flowing to carry the larger flows of storm water.

FUNDING DISTRICT OPERATIONS

The funds to operate the Drainage District's activities comes from assessments that are collected through the Multnomah County Assessors Office as a line item on property tax statements. The District instructs the County Assessor the amount to assess each land parcel within the Drainage District. To determine this amount, the District's Board of Supervisors approves a budget for the following year. This total amount is then apportioned to District landowners according to an apportionment formula that was established in 1919 and has been in effect with some minor changes since that time.

REASSESSMENT PROCEDURE

When a drainage district is formed, commissioners are appointed to assess the amount of benefits and the amount of damages, if any, that will accrue to each parcel of land affected by the proposed reclamation work. ORS 547.225 (2).

At any time after the expiration of five years from the confirmation of the original report and upon petition setting forth that the original assessments or benefits have become inequitable and unjust, the benefits may be reassessed. The court appoints three commissioners who are directed to prepare and file their report of reassessment, notice is published, exceptions to the report may be filed, and a hearing is conducted. Upon the hearing, the court shall approve the report or direct how it shall be modified and, when so modified, shall confirm it. ORS 547.245.

On December 7, 1988, a petition for the reassessment was filed and Mr. Charles E. Olson, Mr. Fred J. Cholick, and Mr. Donald W. Oakley, Jr., P.E. were appointed Commissioners for Multnomah County Drainage District No.1 and were directed to prepare and file the report of reassessment.

The present Commission has had six meetings to review the operations and topographic features of the District, to review engineering studies, and to discuss methods for apportioning benefit from, and impact on, drainage services provided by the District. This report is the result of their efforts. It provides background information about the operation of the District, identifies problems with the current assessment method, presents analyses relating to drainage benefits and impacts, and recommends an assessment formula which is believed to more accurately reflect the effects of urbanization on the District and more fairly apportion the costs of drainage among the various landowners.

CURRENT ASSESSMENT METHOD

The current assessment formula is based on elevation benefits. That is, the relative benefit which a parcel of land enjoyed was considered to be dependant on its ground surface elevation. The lower the land in elevation, the greater the relative benefit. Lands lower in elevation would have been flooded more frequently by the Columbia River without the facilities and operations of the District, so those lands carried more of the assessment burden.

This current assessment formula was appropriate when the predominant land use was agricultural. However, today the conversion to more intensive land uses is occurring at a rapid pace. As more intensive developments are constructed, additional storm water runoff from the impervious area of those developments creates a very significant cost to the District, yet under the current method, these lands would not be paying any additional assessments for this impervious surface impact.

Also, the current assessment formula does not account for the significance of the floodplain level. Under the current formula, all lands that are situated at elevations less than 20' Mean Sea Level (MSL) are assessed the same rate (which is also the highest rate). However, habitable buildings cannot be constructed on lands lower than 14' MSL. Clearly, there is a difference in benefit if the District only protects lands above 14' from flooding. Lands below 14' receive less benefit but are being assessed at the same rate.

RECOMMENDED ASSESSMENT FORMULA

The recommended assessment formula attempts to resolve the difficulties with the current assessment method. The proposed method recognizes the impact of impervious surfaces on the cost to provide drainage services and it also acknowledges the effect that the floodplain level has on development potential.

Of the total dollar amount to be apportioned to District landowners, the recommended formula proposes that 50% be apportioned according to the elevation benefit received and 50% be apportioned according to impervious surfaces. In other words, if the total assessment to be apportioned were $600,000, then $300,000 would be apportioned based on ground surface elevation and $300,000 would be apportioned based on impervious area.

Five Elevation Benefit Zones are recommended for the reasons shown:

Zone 1	Less than 10' MSL	Usually inundated, not generally usable
Zone 2	Between 10' & 14'	14' is 100-year in-District Floodplain, zone is usable for agricultural and recreational purposes.
Zone 3	Between 14' & 18'	Buildable lands that are the most costly to protect, 18' is 10 year flood stage in Columbia River
Zone 4	Between 18' and 28'	28' is maximum flood levels in Columbia River
Zone 5	Above 28'	Not usually flooded even without District (but benefits from other District development)

The relative benefit weightings for these five zones are recommended to be as follows:

Zone 1	0.0
Zone 2	0.3
Zone 3	1.0
Zone 4	0.8
Zone 5	0.2

The weighting indicates The relative assessment per acre. For example, an acre in Zone 2 would be assessed 30% as much as an acre in Zone 3. An acre in Zone 4 would be assessed four times as much as an acre in Zone 5.

One half of the total District assessments would be apportioned according to the above methodology. The other 50% would be apportioned according to impervious surface areas.

The impervious surface methodology is easiest to explain by example. If the entire District assessment were $600,000 then $300,000 would be assessed according to impervious area benefit. If a parcel contained 1% of all impervious surfaces (such as parking lots and rooftops) in the District, then that parcel would be assessed 1% of $300,000 or $3,000 for impervious area benefit.

MULTNOMAH COUNTY DRAINAGE DISTRICT NO. 1

REPORT OF REASSESSMENT

Presented To:

THE BOARD OF COUNTY COMMISSIONERS
for
MULTNOMAH COUNTY, OREGON

Prepared By:

the
COMMISSIONERS
for
MULTNOMAH COUNTY DRAINAGE DISTRICT NO. 1

June 1989

BOARD OF
COUNTY COMMISSIONERS
1989 JUN 26 AM 11:19
MULTNOMAH COUNTY
OREGON

BEFORE THE BOARD OF COUNTY COMMISSIONERS

FOR MULTNOMAH COUNTY, OREGON

In the Matter of the Reassessment)
of Benefits in MULTNOMAH COUNTY)
DRAINAGE DISTRICT NO.1) REPORT OF REASSESSMENT

The commissioners appointed by the Board of County Commissioners for Multnomah County, Oregon submit herewith their report of reassessment.

DATED this 26th day of June, 1989.

Charles E. Olson

Charles E. Olson
Chairman

Fred J. Cholick

Fred J. Cholick

Donald W. Oakley

Donald W. Oakley, P.E.

Attorney for Multnomah County
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Multnomah County Drainage District No.1
REPORT OF REASSESSMENT

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REPORT OF REASSESSMENT

EXECUTIVE SUMMARY

INTRODUCTION TO MULTNOMAH COUNTY DRAINAGE DISTRICT No.1

The Multnomah County Drainage District No.1 (MCDD#1) is about 8,100 acres in size and is located along the Columbia River between Marine Drive and Columbia Boulevard from approximately NE 21st Avenue east to include Fairview Lake. It is about 10 miles in length and 1 to 2 miles in width. It includes the Portland International Airport. The District is responsible for controlling the flood level of waters within its boundaries. In addition to accumulations of water from rain and other in-District sources, the District also receives storm water runoff from lands at higher elevations outside of the District boundaries. These "tributary areas" total an additional 8,400 acres for a total watershed about 16,500 acres in size.

In order to fully utilize lands which are within the District, a perimeter levee was constructed in 1917 to keep out Columbia River flood stage waters. A necessary consequence of this perimeter levee is that all storm water collected in the District must be pumped out of the District during most times of the year.

The District performs its responsibility of flood control and drainage by maintaining the levee system, keeping the slough conveyance network free of debris and excess vegetation, and by operating two large pumping stations which discharge water from the District.

IMPACT OF LAND DEVELOPMENT

Originally, when the District was formed in 1917, the lands within the District were being used for agricultural purposes. In recent years, nearly all of the lands within the watershed have been annexed and rezoned. The land within the Drainage District's boundaries is now nearly all zoned for commercial and industrial uses. As these lands are transformed from agricultural to more intensive uses, large areas of impervious surfaced parking lots, streets and rooftops will be constructed. Storm water will no longer seep into cultivated soils but will "run off" these impervious surfaces. Runoff from developed, relatively impermeable lands will generate two to five times more storm water runoff than agricultural lands. As storm drain pipes are built to convey this water away from developed sites, the storm water will arrive at the sloughs much faster than it did when the storm water ran overland across agricultural fields. The net result is a double impact of more water arriving in the sloughs over a shorter period of time. This effect of development places a large burden on the capacity of the District's drainage facilities. Larger pumps will have to be installed and the sloughs will have to be kept free-flowing to carry the larger flows of storm water.

FUNDING DISTRICT OPERATIONS

The funds to operate the Drainage District's activities come from assessments that are collected through the Multnomah County Assessors Office as a line item on property tax statements. The District instructs the County Assessor the amount to assess each land parcel within the Drainage District. To determine this amount, the District's Board of Supervisors approves a budget for the following year. This total amount is then apportioned to District landowners according to an apportionment formula that was established in 1919 and has been in effect with some minor changes since that time.

REASSESSMENT PROCEDURE

When a drainage district is formed, commissioners are appointed to assess the amount of benefits and the amount of damages, if any, that will accrue to each parcel of land affected by the proposed reclamation work. ORS 547.225 (2).

At any time after the expiration of five years from the confirmation of the original report and upon petition setting forth that the original assessments or benefits have become inequitable and unjust, the benefits may be reassessed. The court appoints three commissioners who are directed to prepare and file their report of reassessment, notice is published, exceptions to the report may be filed, and a hearing is conducted. Upon the hearing, the court shall approve the report or direct how it shall be modified and, when so modified, shall confirm it. ORS 547.245.

A petition for the reassessment has been filed with the Multnomah County Board of Commissioners which appointed Mr. Charles E. Olson, Mr. Fred J. Cholick, and Mr. Donald W. Oakley, Jr., P.E. as commissioners for Multnomah County Drainage District No.1 and directed them to prepare and file the report of reassessment.

The commissioners have had eight meetings to review the operations and topographic features of the District, to review engineering studies, and to discuss methods for apportioning benefit from, and impact on, drainage services provided by the District. This report is the result of their efforts. It provides background information about the operation of the District, identifies problems with the current assessment method, presents analyses relating to drainage benefits and impacts, and recommends an assessment formula which is believed to more accurately reflect the effects of urbanization on the District and more fairly apportion the costs of drainage among the various landowners.

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This current assessment formula was appropriate when the predominant land use was agricultural. However, today the conversion to more intensive land uses is occurring at a rapid pace. As more intensive developments are constructed, additional storm water runoff from the impervious areas of those developments creates a significant cost to the District, yet under the current method, these lands would not be paying any additional assessments for this impervious surface impact.

Also, the current assessment formula does not account for the significance of the system's floodplain level. Under the current formula, all lands that are situated at elevations less than 20' Mean Sea Level (MSL) are assessed the same rate (which is also the highest rate). However, habitable buildings can only be constructed on lands higher than 14' MSL. Clearly, there is a difference in benefit if the District only protects lands above 14' from flooding. Lands below 14' receive less benefit but are being assessed at the same rate.

RECOMMENDED ASSESSMENT FORMULA

The recommended assessment formula attempts to resolve the difficulties with the current assessment method. The proposed method recognizes the impact of impervious surfaces on the cost to provide drainage services and it also acknowledges the effect that the floodplain level has on development potential.

Of the total dollar amount to be apportioned to District landowners, the recommended formula proposes that 50% be apportioned according to the elevation benefit received and 50% be apportioned according to impervious surfaces. In other words, if the total assessment to be apportioned were $600,000, then $300,000 would be apportioned based on relative benefit according to ground surface elevation and $300,000 would be apportioned based on relative benefit according to impervious area.

Five Elevation Benefit Zones are recommended for the reasons shown:

Zone 1	Less than 10' MSL	Usually inundated, not generally usable
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The relative benefit weightings for these five zones are recommended to be as follows:

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The impervious surface methodology is easiest to explain by example. If the entire District assessment were $600,000 then $300,000 would be assessed according to impervious area benefit. If a parcel contained 1% of all impervious surfaces (such as parking lots and rooftops) in the District, then that parcel would be assessed 1% of $300,000 or $3,000 for impervious area benefit.

The recommended methodology will result in assessments in excess of obligations as required by ORS 547.245.

CHAPTER 1

Multnomah County Drainage District No.1

REPORT OF REASSESSMENT

Chapter 1
INTRODUCTION

PURPOSE OF THE REASSESSMENT REPORT

The purpose of the Reassessment Report is to re-evaluate the assessment methodology used by Multnomah County Drainage District No.1 (MCDD#1) and to recommend changes in that methodology as needed. The assessment methodology is basically the formula which is applied to the Drainage District's annual budget to apportion District costs in an equitable manner to landowners.

This Reassessment Report was prepared by the commissioners of the Multnomah County Drainage District No.1. The commissioners were nominated by petition of District landowners and appointed by the Board of County Commissioners of Multnomah County for the purpose of reviewing the assessment methodology of the District. See petition included in this report as Appendix "A".

The commissioners have been convened on three previous occasions: once in 1919 subsequent to the formation of the District when the original assessment methodology was established, and then again in 1957 and in 1964 when minor adjustments were recommended. The commissioners have now been re-convened because of the substantial changes in land use occurring in the District since the last reassessment.

DESCRIPTION OF MULTNOMAH COUNTY DRAINAGE DISTRICT No.1

MCDD#1 is responsible for the operation of the flood protection facilities within its boundaries which extend from Marine Drive on the north, eastward to include Fairview Lake, Columbia

Boulevard and the Union Pacific Railroad embankment on the south side, and extending to the Peninsula Slough at approximately NE 33rd Avenue on the west. The District contains 8,100 acres within its boundaries and receives runoff from an additional 8,400 acre watershed lying to the south of the District. See Figure 1.1 (Map of Multnomah County Drainage District No.1)

All District lands west of NE 185th Avenue are within the City of Portland. East of NE 185th Avenue, the District also includes lands that are within the cities of Gresham and Fairview as well as a small area of unincorporated Multnomah County lands. The watershed which extends beyond the District's boundaries includes lands, in addition to those named above, within the Cities of Wood Village and Maywood Park.

The primary purpose of the District is to operate the drainage facilities which protect lands within its boundaries from periodic flooding by the Columbia River and from excessive storm water runoff. A levee around the perimeter of the District serves as the main defense against flood waters from the river. This levee is located on three sides with the higher ground to the south serving to anchor the levee on the south side. Marine Drive is built on top of the levee along the frontage with the Columbia River. Without this perimeter levee, land use of the 8,100 acres in the District would be limited to seasonal farming and recreational uses which could tolerate periodic flooding. With the operation of the flood protection facilities, this same area has been rezoned for commercial and industrial uses and represents the largest inventory available for these uses within the City of Portland.

With the perimeter levee comes the need to pump, or otherwise discharge, storm water out of the District. All storm water generated within the watershed of the District must eventually be discharged from the District. During the winter and spring months when the Columbia River is generally at a higher stage than the levels maintained in the Columbia Slough within the District, pumps must be used to discharge excess accumulated storm water from the slough. In the drier summer months, the river is frequently low enough that discharge can be accomplished by a gravity drain without the necessity of pumping.

The Drainage District operates two large pumping stations to discharge storm water flows from the District. Pump Station #1 is located at the extreme west end of the District and discharges water into the Lower Columbia Slough, a tidal tributary to the Willamette River. Pump Station #4 is located adjacent to Marine Drive in the vicinity of 172nd Avenue and discharges directly into the Columbia River.

The Columbia Slough serves as the primary drainageway within the District. It extends the full length of the District (about 10 miles) and flows generally from east to west. It serves to collect and convey storm water runoff to the District's pumping stations.

MCDD#1 receives water from a number of sources. There are numerous existing storm drains which convey runoff into the District from the higher ground outside of the District to the south. Fairview Creek drains approximately 3,122 acres in the Gresham and Fairview area and empties into Fairview Lake at the east end of the District. Most of the lands within the District can drain by conventional gravity storm drains into the main stem of the Columbia Slough. MCDD#1 also receives a significant amount of inflow from ground water discharge, both from springs along the south side of the Slough and from direct upwelling into the Slough from ground water aquifers.

Storm water is transported to the slough either by natural or by man-made conveyances. Streams and springs bring water into the sloughs. Storm drain pipes and dug ditches also convey storm water to the slough. The latter are defined by the District as secondary drainage systems, which are distinguished from the Primary Drainageways shown on Figure 1.1, Map of MCDD#1. The Primary Drainageway is generally the Columbia Slough, its associated lakes and side sloughs, and other drainageways essential to the operation of the floodplain protection system. The distinction is important to the District because the Primary Drainageways are essential to the flood protection system and are the responsibility of MCDD#1 to maintain free from excessive debris and vegetation. Secondary Drainage Systems are the drainage facilities required to serve any street or site development and are specifically intended to transport water to the slough. The Secondary Drainage Systems are constructed, regulated and maintained by governmental jurisdictions other than the District.

HISTORICAL DEVELOPMENT OF THE DISTRICT

Multnomah County Drainage District No.1 was formed in 1917 when construction of the levee system began as a U.S. Department of Reclamation project with the approval of Multnomah County. At that time, the intent was to "reclaim" land for agricultural use which would otherwise be of limited use because of the annual flooding by the Columbia River.

The decision by the U.S. Bureau of Reclamation and the Multnomah County Engineer regarding the reclamation plan at the time of conception was to include the Columbia Slough within the levee system.

The other choice available at that time was to construct a fourth side to the levee system and leave the Columbia Slough as a free-flowing tidal inlet of the Willamette River. The only reason to consider such an option was that storm water runoff from the tributary areas at higher elevations lying outside the District to the south could discharge that runoff into a free-flowing slough without it having to be pumped. The disadvantages were several. First, approximately 10 miles of levee would have to be constructed along the northern edge of the slough. This levee would have to be constructed up to the same elevation as the Marine Drive levee. Approximately 183 acres of land would have been consumed by the base of such a levee. At the value of land today, these 183 acres would be worth about $18 million. Also, over 4 million cubic yards of fill would have to be placed to construct such a levee. Construction costs in 1989 dollars are estimated to exceed $50 million. Second, the Columbia Slough meanders through the Multnomah County Drainage District with several side sloughs and lakes. Unlike Peninsula Drainage Districts #1 and #2, it does not conveniently border the high ground to the south. To place a levee on the north side of the slough in MCDD#1 would leave about 40% of the land in the District un-reclaimed, subject to periodic flooding by high waters in the Columbia and Willamette Rivers. The development value of these lands, which would be unbuildable under this option, would exceed $100 million at current property values. Other costs incurred by this option would be major bridge structures to span the open sloughs and cross this extra levee for each north/south access into the Columbia Corridor. When the total costs ($168 million) of this option are considered, it is obvious that the original planners made a wise decision to leave the Columbia Slough within the planned levee system and abut the levees into the high ground on the south. The costs of the alternative far outweigh the costs to pump runoff waters entering the slough from the tributary areas lying south of the District.

Originally in 1917, only one major pump station was constructed (at the extreme west end of the District). In 1948, this original pump station was destroyed by the Vanport Flood and was subsequently rebuilt by the Corps of Engineers.

In 1959, a cross levee was constructed on a north/south alignment. The purpose of this levee was to reduce the damage that would be caused by a breach in the main Marine Drive levee by creating the possibility of isolating the half of the District where the breach occurred. This improvement was partially funded by the Port of Portland. The Portland International Airport lies within the western portion of the District.

A second major pump station was constructed by the Corps of Engineers in 1960 to serve the growing needs in the east end of the Drainage District. This pump station is located at the base of the Marine Drive levee at approximately NE 172nd Avenue. An 1,800 foot long canal was dug to transport water from the nearby slough to this pump station.

In recent years, the lands in the District were annexed by the Cities of Portland, Gresham, and Fairview and then re-zoned to commercial and industrial uses. In addition to the Portland International Airport, considerable development has occurred towards the west end of the District. As Airport Way is extended eastward as planned and as infrastructure improvements are completed, the remainder of the District is expected to develop rapidly.

When development occurs in the watershed, agricultural and undeveloped land is converted to buildings, streets, and parking lots. While the agricultural lands are pervious and tend to absorb most of the rainfall, developed lands are mostly impervious. The result, from a drainage perspective, is that more of the rainfall "runs off" as storm water. In addition, not only does runoff increase dramatically (up to five times more runoff), but the runoff is transported to the slough much faster via storm drain pipes rather than overland across the fields. The total result is much higher peak flows into the District drainage facilities.

Recognizing the potential drainage impact from the increasing pace of development within the watershed, the Drainage District with participation from the Portland Development Commission, the City of Portland, and the City of Gresham, recently engaged the services of Century West Engineering Corporation to analyze the drainage system improvements which would be needed in the coming years to keep ahead of the growing drainage demands.

The resulting study, "The Master Drainageway Plan", was completed and published in January 1989. The Plan analyzed the performance of the slough system using computer hydraulic models developed by the Corps of Engineers, projected the capital improvements which would be needed to accommodate the increased hydraulic need, estimated the costs of those improvements, and then estimated the time frame when the improvements would be required.

It is expected that the lands within the Drainage District will develop rapidly into commercial and light industrial facilities. From its beginnings in 1917 with a few large agricultural parcels, the District has evolved into more than 1,400 parcels today and it is expected to be one of the primary areas in metropolitan Portland for new commercial and industrial development. Without the operation of the Drainage District, none of this development would be possible. With the development of District lands, comes employment opportunity and spinoff businesses for many residents of Portland, Gresham, Fairview, Wood Village and other parts of Multnomah County. This area served by Multnomah County Drainage District No.1 is the only major opportunity for light industrial and airport related development in northeast Portland. The only other comparable lands lie in the Sunset and I-5 Corridors. Therefore, aggressive, well-planned development of District lands is very important to many residents of east Multnomah County.

OPERATION OF THE DRAINAGE DISTRICT

The discharge pumping rate that is required depends on the storm runoff generated within the District's watershed. Since it is uneconomical to size the pumping station to be able to pump the peak inflow rate, the District depends on the large storage capacity of the Columbia Slough to store excess storm water inflow generated by larger storm events. The pumping capacity has been sized to contain un-pumped inflow below a maximum water surface profile of 14 feet Mean Sea Level (MSL). This elevation is the established 100-Year floodplain elevation within MCDD#1.

The 14-foot floodplain was established based on the results of a Hydrology Study completed by Kramer, Chin and Mayo Consultants for the City of Portland and the Drainage District in 1985. The results of the study were reviewed by the Corps of Engineers and by the Federal Emergency Management Agency (FEMA) and approved as the technical basis for FEMA's Flood Insurance Program in this area. Flood Insurance Maps published by FEMA delineate the location of the 100-Year Floodplain within the Drainage District. Occupied buildings are required to be constructed at least one foot above the 100-Year Floodplain elevation.

The pumping capacities of the District's pump stations are sized so that storm water flows entering the Upper Slough will not cause the Slough to exceed its designated floodplain. The water level in the Slough is generally maintained at between 6 and 8 feet in elevation, but during major storm events the water level rises as inflow exceeds pumping rate. Pumping continues throughout the storm and, as the storm subsides, continued pumping will eventually exceed inflow and the water level will be brought back to normal. The highest water level reached in the Slough during a rainfall event so severe that it would be expected to occur only once every 100 years is referred to as the 100-Year Floodplain elevation. This elevation has been computed to be equal to 14 feet (MSL).

As development occurs within the watershed, the total District pumping capacity required to maintain a constant floodplain elevation will have to be increased from roughly 535 to 2,400 cubic feet per second (CFS), which is equivalent to over 1 million gallons per minute. These are very large pumping stations. Two other types of system capacities exist and must be closely monitored: (1) conveyance capacity and (2) storage capacity. Both affect the overall drainage system capacity and its ability to prevent the 100 year storm event from exceeding the 14-foot elevation in the slough.

Conveyance capacity is the capacity of the sloughs to transport water with minimum friction losses along the way. Minimizing friction is important because the lands in the District are so flat from east to west along the slough. If the slough were heavily overgrown with brush, the same amount of flow would have a much harder time getting through the long slough channels. Water would start to back up further upstream. If water backs up enough, the floodplain is exceeded. However, the Drainage District is very flat and can only tolerate a sloping water surface of less than 0.5 feet per mile of channel. Therefore, in order to maintain this flat water surface slope, a minimum flow channel through the slough must be kept free of vegetation and debris.

Storage capacity is the capacity of the slough system to store incoming storm water within its banks which is in excess of the pumping capacity of the system. If the incoming flow is equal to the pump capacity, then all incoming flow is immediately pumped out and the water surface elevation in the slough stays constant. If the incoming flows exceed pumping capacity, then the excess water is left in the sloughs and the water level begins to rise. The more volume of storage that exists in the sloughs below the floodplain, the less pump capacity is needed. Water can be stored until the peak of the storm passes allowing the water to be pumped out more slowly. Since large pump stations are very expensive, storage capacity is important to maintain to the extent practical.

The District's operations include the following flood protection activities:

1. Levee Maintenance: Repair and maintain the integrity of the levees.

2. Conveyance Capacity: Maintain the Primary Drainageways in a free flowing condition through the removal of excessive vegetation and debris.

3. Storage Capacity: Periodically remove sediments deposited in the sloughs which would otherwise decrease both storage and conveyance capacity.

4. Pump Station Maintenance: Maintain the operation reliability of the pump stations to ensure availability of capacity when it is required.

The District must plan for and construct the following capital improvements:

1. Pump Station Reliability Enhancement: As the damage potential of flooding increases with new intensive development, especially development close to the floodplain, the reliability of the system must increase. Reliability improvements include safeguard and equipment such as dual source power supply and modernized switchgear.

2. Pump Station Capacity Improvements: Larger pumps must be added as necessary to meet increasing runoff demand.

3. Channel Conveyance Improvements: The slough must be widened as and where necessary to minimize friction losses in the conveyance system.

The Drainage District must engage in all of the above activities to meet its responsibility of managing the floodplain within an urbanizing watershed. The budget required to undertake these activities is expected to increase substantially in the years ahead, particularly for needed pump station capacity improvements. The assessment methodology presented in this report is intended to distribute the costs of these activities according to the benefits derived from the operation of the District.

It is the desire of the Drainage District to complete the review of this report by the landowners and by the Board of County Commissioners of Multnomah County no later than July 31, 1989 so that the adopted methodology can be applied to the assessments for FY 1989-90. The Drainage District submits its assessment amount for each tax lot to Multnomah County Assessor's Office each year in August. These amounts are included for each tax lot as a line item on the property tax bill sent out each September by the County. The County is responsible for collecting the taxes including the District's assessments and the County forwards the funds, when received, to the District.

STATUTORY BASIS FOR DISTRICT ASSESSMENTS

When a statutory drainage district is formed and a plan for reclamation is adopted, the "county court", in this case the Board of County Commissioners for Multnomah County, appoints three commissioners (one of whom is a civil engineer). The commissioners are directed to assess the amount of benefits and the amount of damages, if any, that will accrue to each parcel of land which will be affected by the proposed reclamation work. ORS 547.225.

The commissioners then file their written report with the county clerk, public notice is given, the exceptions of the landowners are heard, and the Board of County Commissioners may amend or modify the report before confirming it. ORS 547.235.

The total cost of operation for the Drainage District is estimated annually by the Drainage District's Board of Supervisors when the budget for the following year is prepared. Lands within the Drainage District are then assessed in a total amount equal to the anticipated cost of operation. This total assessment amount is then apportioned among District landowners in accordance with the confirmed commissioner's report.

The original assessment of benefits was confirmed and filed with the Multnomah County Clerk on August 27, 1919. It divided the District into four zones according to ground surface elevation and assessed land in each zone at a uniform rate. Generally, the lower the land in elevation, the higher the assessed rate. See Chapter 3, "Current Assessment Method" for a more detailed description.

At any time after the expiration of five years from the confirmation of the original report, a petition for reassessment of benefits may be filed. The petition must be signed by (a) at least one-tenth of the owners of lands within the District or (b) by owners of at least one-tenth of the lands within the District. The petition is filed with the county clerk and must set forth that "the original assessments or benefits are inequitable or unjust". ORS 547.245. The county court, in this case the Board of County Commissioners, thereupon appoints three commissioners. The commissioners shall not be landowners within the District nor related to any person owning land in the District. One of the commissioners shall be a civil engineer and two shall be freeholders residing in the state. ORS 547.215.

The commissioners are directed to reassess the benefits within the District and file their report with the Board of County Commissioners. When the report is filed, the county clerk gives notice of a hearing on the report by publication once a week for three consecutive weeks in a local newspaper, the last publication to be made at least 15 days before the hearing.

At least 10 days before the day set for the hearing, exceptions may be filed by any interested party and upon hearing the same the Board shall approve the report or direct how it shall be modified and, when modified or approved, shall confirm it. ORS 547.245.

The assessment as confirmed takes the place of all prior assessments. The apportionment formula is thereby fixed for use by the District's Board of Supervisors in apportioning annual assessments made pursuant to ORS 547.455.

The assessed amounts for each parcel in the District using the assessment methodology recommended in this report are set forth as Appendix C to this report. It is to be noted that the figures shown are for Fiscal Year 1988-89 which ends June 30, 1989. For meaningful comparison of the recommended assessment formula to that currently used, the two formulas needed to be applied to the same budget year. The current year's budget was selected because next year's budget has not yet been prepared and approved by the District's Board of Supervisors. In future years, the assessed amount may increase from that shown as total District budget requirements increase or for individual properties as those properties are filled and/or improved.

This report recommends significant changes in the assessment methodology to reflect the emerging predominance of commercial and industrial uses of the land compared with the historical agricultural usage. See Chapter 3 for a more detailed description of the inequities of the current assessment methodology. There are three major areas of recommended changes:

1. The concept of varying benefit according to elevation is retained but the delineation of, and relative assessments for, the various zones have been revised. The primary reason is the importance of a defined 100-year floodplain elevation which determines whether or not a habitable structure may be constructed on a particular parcel.
2. The practice of basing a percentage (10%) of the total assessment on assessed land values is discontinued because it is based on economic rather than drainage factors.
3. The concept of assessment for impervious area benefit is introduced to account for the very large impact that development will have on District operations and District costs in the coming years. The Commissioners believe that impervious area is a more direct way of assessing for the benefit to developed parcels of property than a percentage of land valuation and, further, it meets the goal of basing the Drainage District's assessment methodology on drainage rather than economic or other non-drainage factors.

For purposes of the original assessment, ORS 547.210 (2) provides that:

> **"Any irrigated lands contributing to the wet, swampy or over-flowed condition of any lands of the district, the waste or seepage waters from which lands will be carried by and disposed of through the works specified in the plan of reclamation, shall be deemed benefited by the construction of the works as specified by the plan."**

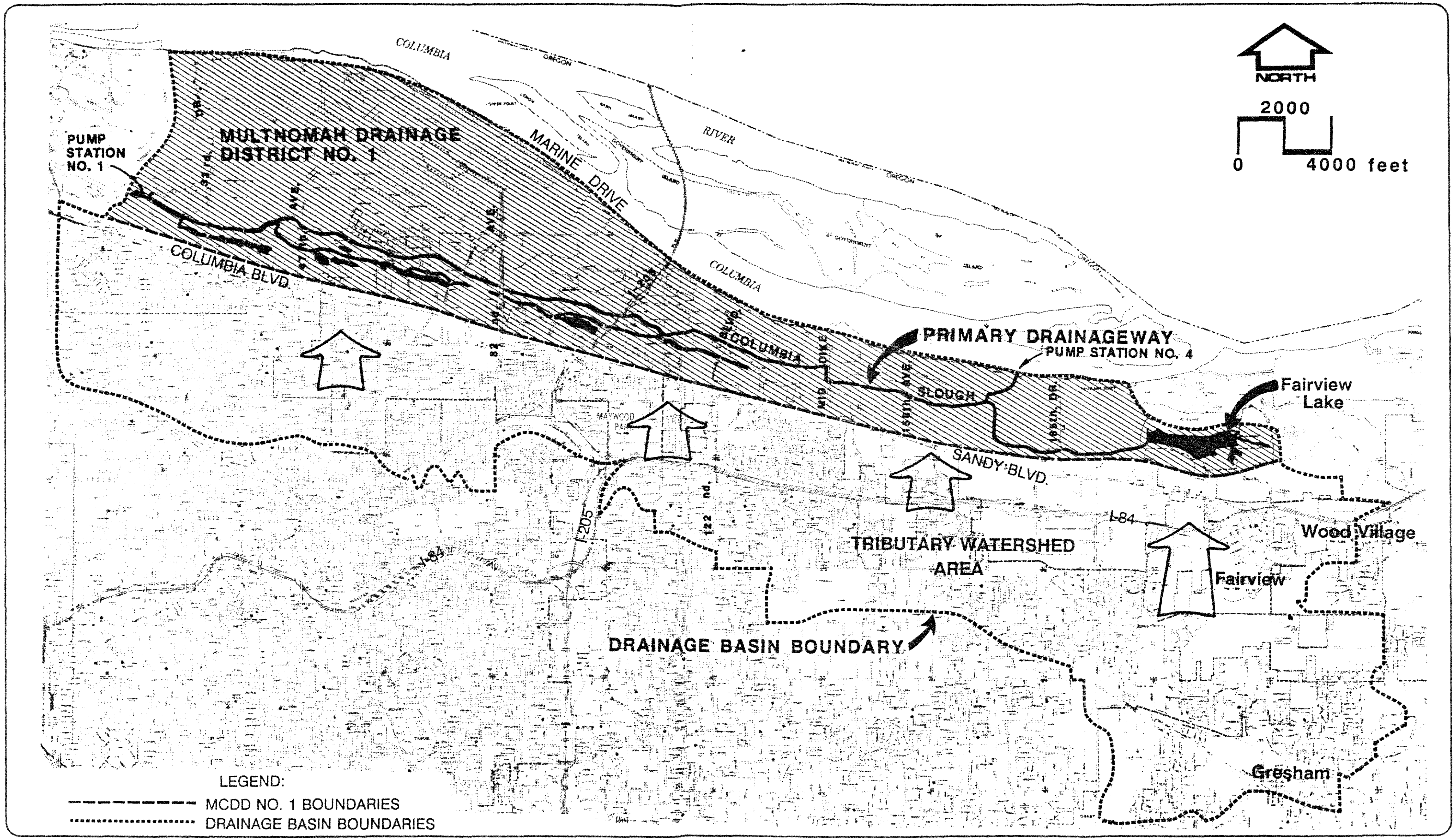
ORS 547.225 (3) expresses the same concept:

> **"For the purpose of determining benefits under the provisions of this section, all irrigated lands having an available water supply for irrigation that are adjacent to and on a higher level than other lands within the district and which fall naturally within the same watershed as the land within the district, shall be deemed contributing to the wet, swampy or overflowed condition of the lands of the district, and shall be deemed benefited by the construction of the works as specified in the plan for reclamation."**

While the offending water flow in 1917 was identified as irrigation water, the intent to identify uphill impact of runoff or seepage water on lower lands within the District seems clear. On this basis, the Commissioners have provided for a partial assessment based on impervious surface. Impervious surface is used in many municipalities as an indicator of storm water generation for determining storm water utility rates.

Chapter 2 sets out the goals which the commissioners sought to achieve in the recommended assessment methodology. Chapter 3 details the current assessment method and identifies inequities in that method. Chapters 4 through 6 analyze the benefits and propose a comprehensive assessment methodology intended to reflect the realities within the Drainage District today and in the coming years. Chapter 7 examines special use lands to clarify how various categories of these lands are addressed.

Chapter 8 computes the assessments according to the recommended methodology for five typical parcels within the District. A complete computation of assessments of all parcels of land within District boundaries is set forth in Appendix C using the District budget for FY 1988-89. And finally, Chapter 9 includes some recommendations which the commissioners felt compelled to make because they affect the overall equity of cost to the District versus benefit received even though they are not within the strict purview of this document.



DRAWN:	PROJECT NO.:	DAVID J. NEWTON ASSOCIATES INCORPORATED	Map of District	DATE May 1989
DESIGNED:	REVISED:		MULTNOMAH COUNTY DRAINAGE DISTRICT #1	FIGURE 1.1
CHECKED:	REVISED:		ASSESSMENT METHODOLOGY REPORT	

CHAPTER 2

Multnomah County Drainage District No.1

REPORT OF REASSESSMENT

Chapter 2
ASSESSMENT METHODOLOGY GOALS

The following goals were identified by the commissioners for evaluating and revising the assessment methodology for the Drainage District:

1. The assessment method selected must be fair and equitable.

2. The assessments levied must reflect the relative benefits each land parcel receives as a result of the works and operations of the Drainage District.

3. The assessments levied should reflect the relative impact of each land parcel on the Drainage District's cost of operation.

4. The assessment methodology should be relatively simple to understand and administer while maintaining the standard of fairness.

5. To the extent possible, the assessment methodology should be based on drainage factors, rather than on other factors which are beyond the authority of the Drainage District.

CHAPTER 3

Multnomah County Drainage District No.1

REPORT OF REASSMENT

Chapter 3
CURRENT ASSESSMENT METHOD

The current assessment method used by the Drainage District is essentially the same method that was first established when the District was formed in 1917.

CURRENT METHODOLOGY

The Drainage District's Board of Supervisors approves a budget each year for the following fiscal year as required by ORS 547.455 (1) which states:

> **"The board of supervisors shall each year make a computation of the whole amount of money to be raised by the district through assessments for the ensuing year for any purposes whatsoever in carrying out the provisions of the Drainage District Act, including maintenance and operation and estimated delinquencies on assessments. This amount when determined by the board shall constitute an assessment upon all land in the district and shall be apportioned by the board in accordance with the report of the commissioners as confirmed or amended by the court as provided for in ORS 547.235."**

This budget includes all projected District expenses for the year including operation and maintenance costs, wages and salaries, capital purchases, equipment depreciation, debt service, power costs, as well as other fees and expenses. From this total budget, any income anticipated by the District is subtracted from the total budget to determine the total dollar amount which must be funded by assessments to District landowners.

Revenue received by the District from outside sources generally falls into one of the following three categories:

A. An operations and maintenance fee for transporting and discharging stormwaters from areas which are tributary to the District.

B. Contributions from other jurisdictions or out-of-District property owners for shared capital improvement costs.

C. Income derived from contracted services to other jurisdictions or individuals.

The assessment methodology is then used to determine how these remaining costs (total costs less revenues from outside sources) will be distributed among the parcels in the District. The current assessment methodology is based on the principle that the benefit to a parcel in the District is related to the ground surface elevation of that parcel. The thinking in 1919 apparently was that lower situated parcels would receive greater benefit because those lower parcels would be more frequently inundated by the Columbia River without the works and operation of the Drainage District.

Three elevation zones were defined to determine relative benefit. A weighting factor was assigned to each of these zones which was a measure of relative benefit. The following weighting factors were established in 1917 and have been used since that time:

ZONE	ELEVATION RANGE	WEIGHTING FACTOR
1	5' to 20'	1.0
2	20' to 24'	0.8
3	24' to 28'	0.2

Lands above 28' Mean Sea Level (MSL) or below 5' were not assessed. The lands above 28' were not assessed because they were only very rarely flooded by the Columbia River even without the presence of the Drainage District's facilities and lands below 5' were not assessed because virtually all such lands are so low that they remain inundated even with the operation of the Drainage District.

To use the weighting factors, each parcel was evaluated to determine the number of acres in each elevation zone. Those acres were then multiplied by the weighting factor for that zone to determine the number of "effective" acres. For example, if a parcel had 10 acres in Zone 1, those acres were counted as ten effective acres, but if that parcel also had 10 acres in Zone 2, those acres would be counted as (10 acres X 0.8 =) 8 effective acres. The number of effective acres were calculated in this manner for each tax lot parcel and then the total number of effective acres in the Drainage District was determined.

Each parcel was then assessed according to the following formula:

$$Ap = At \times [EAp / EAt]$$

where
- Ap = Assessment for a Parcel
- At = Total Assessment which must be collected to meet Drainage District's budget (less other revenue)
- EAp = Effective Acres for a Parcel
- EAt = Total Effective Acres within the Drainage District

SUBSEQUENT MODIFICATION OF ASSESSMENT METHODOLOGY

On May 27, 1957, a First Amended and Supplemental Report was approved by the court and filed with the clerk. Assessment according to elevation zone was continued and, in addition, each parcel was assessed 10% of the then current assessed valuation of the land. The rationale was that much of the land had been improved since the original report and that assessed valuation reflected benefits derived from the reclamation accomplished and maintained by the Drainage District. Using this additional factor, 10 percent of the total assessment for the Drainage District was assigned based on the relative land valuation of each parcel (1957 basis). The remaining 90% was still apportioned according to the elevation benefit zones.

In 1963, a petition was again filed. F.S. Zeidelhack, Fred J. Cholick and Chester G. Hill were appointed as commissioners to prepare a second amended and supplemental report. Their report accepted the original division of the District into four elevation zones as one factor affecting present benefits. The report likewise accepted the 1957 report that the value of land had substantially changed as a result of reclamation. With the exception of three parcels, which were dealt with separately, assessment according to the original zone benefits was continued and to this was again added 10% of the current (1963-64) assessed value of the land based on County Assessor property values. This Second Amended and Supplemental Report was confirmed on May 12, 1964, by decree of the Multnomah County Circuit Court.

In 1971, another petition was filed and commissioners, consisting of Fred J. Cholick, H. Sprague Burdin, and Chester G. Hill, were appointed. The apparent intent was to include the total valuation of developed parcel in the methodology, but there appears to have been a conclusion reached that ORS 547.225 (2) restricted assessing benefits to land values and that total property values could not be included in the methodology. ORS 547.225 (2) refers to benefits and damages which will accrue to each "parcel of land" to be affected by the proposed reclamation work. A report of reassessment was apparently not filed.

PROBLEMS WITH THE CURRENT ASSESSMENT METHODOLOGY

The area encompassed by Multnomah County Drainage District No.1 is undergoing a rapid and radical transformation from agricultural use to intense industrial and commercial uses. The rate of development, which has occurred in recent years and which is expected to accelerate as Airport Way is extended to 181st Avenue and as other infrastructure improvements are made, will significantly impact the annual operating costs of the Drainage District. Such development will result in the conversion of farm lands, which could absorb much of the rainfall, into impervious parking lots, roads, and rooftops. A much higher percentage of the rainfall will "run off" of developed lands, resulting in much more water to be pumped by the Drainage District.

In addition, storm drain pipes are generally used to drain developed lands. These pipes will transport runoff to the sloughs much faster than the runoff would travel overland across farm fields. This decreased travel time as a result of development means that, not only will more water need to be handled by the District, but that water will arrive at the sloughs over a much shorter period of time.

This "double" impact of more water over less time means greater peak flows and the necessity of significant capital improvements to handle those flows. The substantial anticipated costs of these improvements are the direct result of new development within the District's watershed.

Since nearly all land use was originally agricultural, all lands contributed more or less equally to runoff reaching the sloughs and this factor could be ignored without unduly burdening any landowner. However, with the development of large industrial and commercial parcels, the relative contribution to runoff from developed parcels compared to undeveloped parcels becomes very significant. The original methodology did not foresee annexation and this type of land use in the area and, consequently, did not propose a formula that would also be appropriate for these urban conditions. It is necessary for the assessment formula to be revised to reflect these new land uses. Specifically, the following inadequacies in the current methodology exist:

1. There is no factor which accounts for the significant impact caused by new impervious surfaces.

2. Lands lying between 5' and 10' in elevation are all assessed at the maximum rate under the current methodology even though lands at these elevations are almost always below water.

3. The current method does not recognize the elevation benefit of buildable lands above the 14' Federal Emergency Management Agency (FEMA) floodplain compared to non-buildable lands below that elevation. All lands between 5' and 20' in elevation are currently assessed the same.

4. Currently, lands above 28 feet in elevation are not assessed, but these lands do derive some benefit. The presence of the Drainage District enhances access to these sites by lowering the floodplain on adjacent lands. The lowered floodplain also provides a lowered water body into which storm water can be discharged from the higher sites. State statutes recognize that land which discharges water onto land within the Drainage District situated at a lower elevation is benefited by the District's works and improvements. (See Chapter 1, page 1.16 of this report.)

5. The current method does not recognize the fact that industrial and commercial development occurring on buildable lands situated just above the floodplain require much more system reliability to protect than such developments located well above the floodplain. In other words, it costs less to defend a 14' floodplain when the penalty for exceeding that floodplain is a flooded agricultural field than when the penalty is damaged computers and lost inventories. Since lower lands would be those first flooded, the cost to provide appropriate system reliability for buildable lands situated just above the floodplain is greater than the cost to provide that same level of reliability to lands at higher elevations.

6. The current method assesses landowners to the centerline of public street rights-of-way adjacent to their properties. This method places an undue burden on corner properties with a high relative percentage of frontage and also assesses individual property owners for public transportation facilities which are utilized by the general public as well as by District landowners.

7. District drainage facilities such as levees and drainage channels benefit all landowners, but these lands are currently being assessed according to ownership. (Most of the sloughs are owned by the adjacent landowner.) There is no exemption for these type of drainage facilities or means to distribute their benefit over all landowners.

8. There is no current provision to assess for special services rendered to individual landowners or groups of landowners within the District. For example, in some locations there are

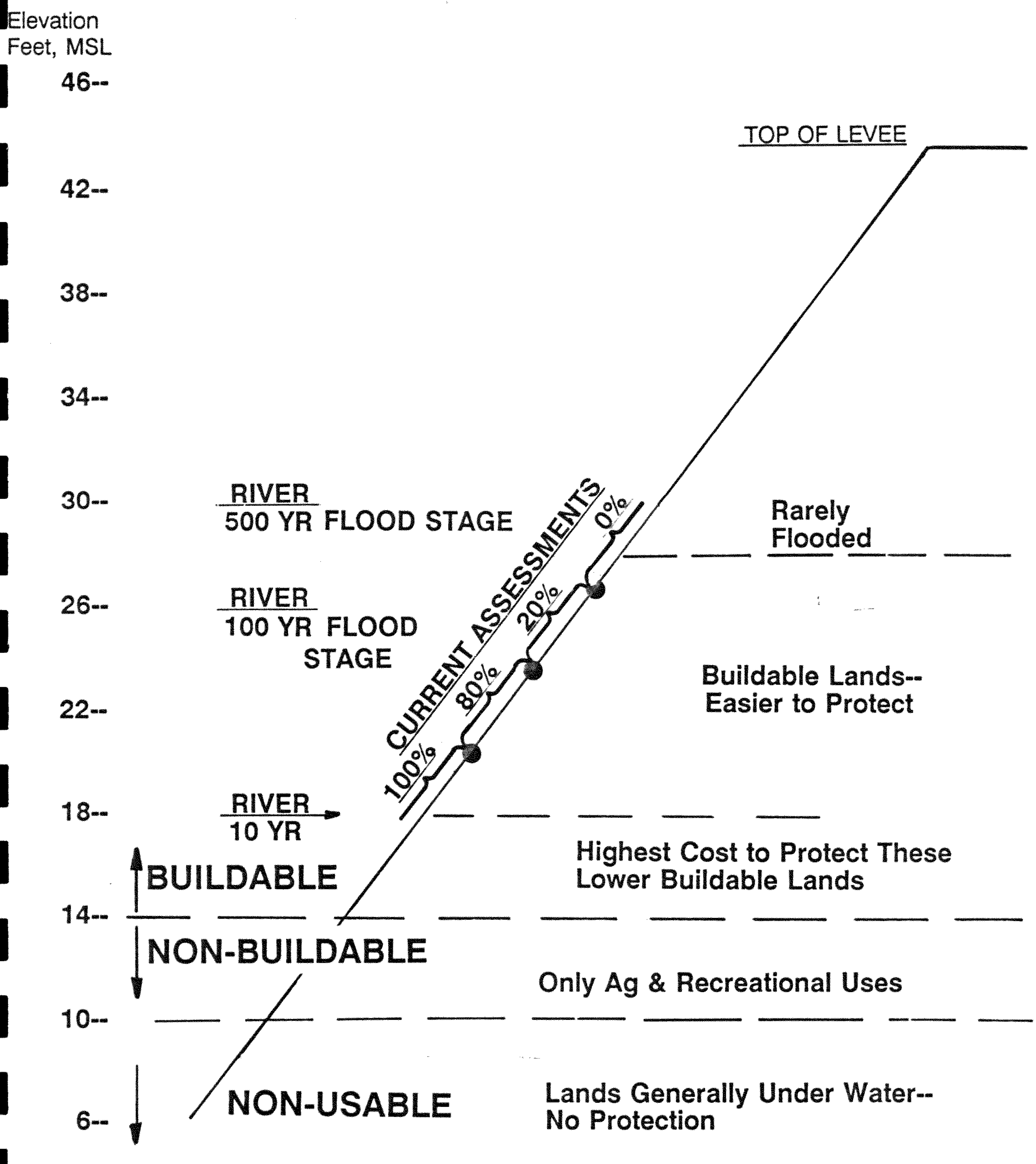
small auxiliary pump stations which maintain a lower-than-normal water surface elevation in drainage sub-basins which are isolated from the main slough drainage system. There should be some method in place to recover the costs of operating these small pump stations from the benefited landowners.

9. The District does not have authority to assess properties outside its boundaries. Therefore, and short of litigation or agreement, the District has no mechanism in place by which the District can recover the costs incurred from developing lands which are within the District's watershed but outside the District's jurisdictional boundary. Runoff from these "tributary" lands flows into the Drainage District. As development occurs in these tributary areas, more runoff will be generated by the additional impervious surfaces and this runoff will arrive in the District as a more concentrated peak. These tributary areas benefit from having a waterway downhill into which they can drain increasing amounts of storm water. The Drainage District suffers the impact of having to manage increased quantities of storm water. Additional pumps are required to discharge this increased storm water flow which enters the District. Without the administrative means in place at this time to recover these costs, an unfair burden is placed upon all District landowners.

The "Master Drainageway Plan", prepared by Century West Engineering Corporation, March 1989 estimated the present and future impacts of these tributary areas on the District. Based on detailed hydraulic analysis, Century West estimated that 36% of the anticipated capital costs for drainage improvements or $6.77 million out of a total of $18.81 million over the next 30 years is attributable to storm water contributions from the tributary areas. Further, an additional 51% of the anticipated operation and maintenance (O&M) costs or approximately $95,000 per year is attributable to these tributary areas.

Clearly, the impact on District costs of increasing storm water flows from the tributary areas is very significant and can be a substantial burden on District landowners unless some form of compensation is received from the tributary areas. Despite the magnitude of this issue and despite the inequities to the District landowners which arise from this situation, this problem cannot be addressed within the scope of this report. The scope of this report is to make recommendations about the <u>formula</u> to apportion assessments among District landowners. The problem of tributary assessments affects the District's budget and, therefore, the <u>amount</u> of the assessment which must be paid by District landowners but it will not affect the formula by which it is apportioned. Nonetheless, because of the impact of the tributary areas on the overall goal of equity to District landowners, the commissioners felt compelled to make a statement about this issue, even though resolution of the tributary area issue is not intended to be resolved within the context of this report. See Chapter 9, "Other Recommendations".

NEED FOR ASSESSMENT METHOD REVISION



David J. Newton Associates, Inc.

CHAPTER 4

Multnomah County Drainage District No.1

REPORT OF REASSESSMENT

Chapter 4
BENEFIT DISTRIBUTION

The intent of this chapter of the report is to identify, discuss and evaluate the two fundamental benefit aspects for the Drainage District's assessments.

FUNDAMENTAL METHODOLOGY

The statutory basis for the initial assessment of lands within the District is as follows:

ORS 547.225

(1) Within 30 days after qualifying, the commissioners shall begin their duties. The chief engineer shall accompany them at all times, and render an opinion in writing when called upon.

(2) The commissioners shall proceed to view the premises and determine the value of all lands within and without the district to be acquired and used for rights of way, holding basins or other works set out in the plan for reclamation. They shall assess the amount of benefits and the amount of damages, if any, that will accrue to each parcel of land, including irrigated lands, irrigation ditches and canals which contribute to the swampy, wet or overflowed condition of those lands, or any lands, public highways, railroads and other property which will be affected by the proposed reclamation work.

(3) For the purpose of determining benefits under the provisions of this section, all irrigated lands having an available water supply for irrigation that are adjacent to and on a higher level than other lands within the district and which fall naturally within the same watershed as land within the district, shall be deemed contributing to the wet, swampy and overflowed condition of the lands of the district, and shall be deemed benefited by the construction of works as specified in the plan for reclamation.

The question of fundamental methodology assumes that there are two major benefit areas which must be incorporated into the assessment methodology. They are as follows:

- Flood Protection (Elevation) Benefit: Flood Protection Benefit is the protection from the local flood waters and from the flood waters of the Columbia River which District landowners receive. Landowners with land at different elevations benefit to differing degrees from the presence of the District.

- Storm Water Discharge (Impervious Area) Benefit: Storm Water Discharge Benefit is the benefit which landowners receive from having a drainageway into which storm water runoff can be discharged. Without the presence and operation of the Drainage District's collection, conveyance and pumping facilities, landowners would not have a local drainageway maintained at a water level sufficiently low to receive storm water runoff. A landowner's Storm Water Discharge Benefit varies with the amount of storm water runoff generated from a particular parcel, which in turn varies according to the extent of impervious surfaces.

The three fundamental methodology questions to be answered are as follows:

1. Of the total dollar amount to be collected from District landowners, how should that amount be divided between Elevation Benefit and Impervious Area Benefit?
2. Of the dollar amount to be collected based on Elevation Benefit, how should that amount be distributed to individual landowners? More specifically, what elevation zone delineations are appropriate and what relative weighting factors should each zone have?

3. Of the dollar amount to be collected based on Impervious Area Benefit, how should that amount be distributed to individual landowners?

ELEVATION BENEFIT VERSUS IMPERVIOUS AREA BENEFIT

In some ways, these two basic benefits are different and not easily compared, but both are clearly fundamental factors which must be considered. This section will address the question of relative significance of these two basic benefits.

The elevation benefit method has been the sole method for assessment distribution since the formation of the Drainage District. It is related to flood protection. The greater the increase in the usefulness of the land as a result of the District's presence and operation, the greater the Flood Protection (Elevation) Benefit. The cost to the District to maintain that level of usefulness is the same as the cost to provide drainage facilities of adequate reliability under current development conditions and excluding the impact of future system capacity increases caused by the increased impervious area. In other words, Elevation Benefit can be equated to the cost to modernize and operate the system at the current pumping capacity.

The "Primary Drainageway Master Plan" (January 1989), which was prepared for the Drainage District (in cooperation with the City of Portland, Portland Development Commission, Port of Portland, and the City of Gresham) by Century West Engineering Corp, was an intensive study which addressed both the present and future capital improvements required by Multnomah County Drainage District No.1. The study identified $18.81 million in capital improvements for flood protection needs in the District required over the next 30 years. Of these total projected capital improvement costs, the study also identified those capital improvements (Base Costs) which are needed to modernize the existing system at the existing pumping capacity. These costs were estimated to be $6.59 million. The modernization improvements are scheduled for implementation during the next 10 years.

Besides the capital improvement costs necessary to modernize the system at the current capacity, annual operations and maintenance costs are incurred at current levels of development.

For the 1988-89 fiscal year, operations and maintenance activities were budgeted at $414,600. At this same level of expenditure over the next 30 years (the assumed planning period), the total expenditure for operations and maintenance would be equal to $12.24 million. In addition, all future increases in Levee Maintenance costs (see below) should be considered as being related to Floodplain Protection (Elevation) Benefit since the levee is the fundamental means of protection from the floodwaters of the Columbia River. The total cost that is in excess of current expenditures for Levee Maintenance over the 30 year planning period is $1.03 million. Therefore, the total O&M cost attributable to Elevation Benefit is equal to ($12.24 million + $1.03 million =) $13.27 million.

All projected costs, which are in addition to those required for the modernization and continuous operation of the system at current capacity levels, would be attributable to system capacity increases. The construction of additional impervious surfaces in the watershed will result in the need for system pumping capacity increases. Capital expenditures necessary to make these capacity improvements were estimated by the same study to be $12.44 million.

Future annual projected operations and maintenance costs have been estimated by the Drainage District (in constant 1989 dollars) as follows:

Estimated Annual O&M Budget, in $,000

	1988-89	1990-91	1995-96	2000-01	2005 & beyond
Salaries & Wages	$160	$195	$275	$300	$325
Employee Benefits	$63	$78	$107	$117	$127
Insurance	$15	$17	$20	$25	$28
Legal & Accounting	$6	$12	$8	$8	$8
Drainageway Maint.	$20	$22	$25	$30	$34
Vegetation Maint.	$4	$8	$10	$12	$13
Levee Maintenance	$10	$20	$35	$50	$60
Pump Station Maint.	$10	$12	$15	$18	$20
Electricity	$75	$90	$100	$110	$120
Engineering	$30	$55	$30	$25	$20
Misc. Expenses	$6	$8	$10	$12	$14
Equipment Lease	$16	$24	$30	$34	$38
TOTAL ANNUAL O&M	$415	$541	$665	$741	$807

With the exception of levee maintenance costs, if the assumption is made that all O&M costs which are in excess of current O&M costs are attributable to the impacts and requirements of additional development in the watershed, then the present value of O&M attributable to future development can be estimated as shown below.

Annual O&M Expenses, in $,000

	1988-89	1990-91	1995-96	2000-01	2005 & beyond
Total Annual O&M	$415	$541	$665	$741	$807
Less Current O&M	-$415	-$415	-$415	-$415	-$415
Less Incremental Levee Maintenance	-$0	-$10	-$25	-$40	-$50
Incremental O&M due to future devlpmnt	$0	$116	$135	$286	$342

The total incremental O&M costs resulting from future development and the resulting increased impervious area within the Drainage District's watershed over the next 30 years is equal to $7.13 million.

The above costs can be summarized as follows, in $ millions:

	CAPITAL COSTS	O&M COSTS	TOTAL PRESENT VALUE
Modernization Costs (Elevation Benefit)	$6.59	$13.27	$19.86
Capacity Improvement Costs (Impervious Area Benefit)	$12.22	$7.13	$19.35
TOTAL COSTS	$18.81	$20.40	$39.21

Total Elevation Benefit Costs as a percentage of Total Costs (present value basis) = $19.86 / $39.21 = 51%

Therefore, (100% - 51% =) 49% of the Total Costs would be attributable to Impervious Area Benefit.

CONCLUSION

Within the accuracy of this type of analysis and in the interest of simplicity, the commissioners concluded that the total dollar amount to be apportioned among landowners should be according to a 50/50 percentage split between Elevation Benefit and Impervious Area Benefit. This means that if the total District budget to be apportioned among District landowners were, say, $600,000, then $300,000 would be apportioned according to Elevation Benefit received and $300,000 according to Impervious Area Benefit.

<u>Total Elevation Benefit Assessment</u> would equal = $300,000

<u>Total Impervious Benefit Assessment</u> would equal = $300,000

NOTE: The actual total District budget will vary according to the operational needs of the District.

See Chapter 5 for analysis on how the Total Elevation Benefit Assessment should be apportioned among landowners and see Chapter 6 for a similar analysis on the Total Impervious Benefit Assessment.

NOTE: The methodology of the analysis presented in this chapter looks at total costs over a 30 year period. During those 30 years, the amount of impervious area will increase as lands in the District develop. As the amount of impervious area increases, total District assessments will increase to pay for needed improvements, but the number of properties with impervious surfaces will also increase to spread that assessment burden. The methodology presented in this chapter somewhat simplifies that evolving relationship between the amount of impervious area, the cost of improvements to handle increased runoff from that impervious area, and the number of properties with impervious area which help pay for those improvements. Since the need for capital improvements should progress at roughly the same pace as impervious area is increased, it seems to be a reasonable simplification to "smooth" out the relationship over a 30 year time period and to keep the assessment method relatively easy to understand and to administer.

CHAPTER 5

Chapter 5

FLOOD PROTECTION (ELEVATION) BENEFIT DISTRIBUTION

Fifty percent of the total District assessment will be apportioned to District landowners based on Flood Protection (Elevation) Benefit. The purpose of this section is to determine what methodology should be applied to apportion this amount among the land parcels in the District.

The cost of protecting any individual parcel from flooding is related to elevation. The lower the land elevation, the more costly it is to protect that land. However, only land down to an elevation of the 14 foot floodplain is protected. The District's drainage facilities are designed to defend the floodplain against storm events up to and including the 100-year event, which is such a rare event that it is predicted to occur only once every 100 years. Below the floodplain, the land is more frequently flooded. District land below 10 feet in elevation is nearly always inundated, except where auxiliary pump stations are used. Any determination of relative benefit for various elevation zones should consider the following determinants:

- How frequently would various land elevations be flooded by the Columbia River if the Drainage District did not exist?

- What lands are sufficiently protected to allow buildings to be built?

- What lands are the most costly to protect to a degree of certainty commensurate with their use?

- What lands are useable for some uses such as agricultural and recreational, but are occasionally inundated?

- What lands are nearly always under water and, therefore, do not really benefit from the presence and operations of the Drainage District?

Five elevation zones are proposed. All elevations referred to in this report are based on Mean Sea Level (MSL) datum which is the same as National Geodetic Vertical Datum with 1947 adjustment (NGVD). This datum is, however, different than City of Portland (COP) datum. The 14 foot floodplain is based on MSL (or NGVD) datum, while the same floodplain is 15.38 feet using COP datum. The following elevation zone delineations are recommended based on the above considerations:

Zone 1: Elevations Less Than 10' Mean Sea Level (MSL)

The significance of 10 feet in elevation is that lands below this level are generally inundated unless they are serviced by a secondary local pumping system specifically designed to maintain lower water levels.

Zone 1 lands provide flood storage areas for the District. Therefore, Zone 1 lands have hydraulic value to the District but are of limited practical value to the landowner.

Recommendation: Zone 1 weighting = 0

It is recommended that Zone 1 lands be assigned a weighting factor of zero, that is, property owners would not be assessed for these low-lying lands because the lands are no more usable to the owner than they would be in the absence of the District. These lands would, however, be assessed if they are being serviced by an auxiliary pumping station (see Chapter 7 of this report).

Zone 2: Elevations Above 10' but Below 14' (MSL)

The 14' elevation is significant because it is the established 100-Year Floodplain. Lands below 14' in elevation are not considered "buildable", that is, habitable buildings may not be constructed on lands below the floodplain.

Zone 2 lands can often be filled economically to buildable elevations and so can be considered potential development lands except where restricted by environmental considerations. Zone 2 lands can also be used for parking lots or landscaped areas that can tolerate occasional flooding. These lands also add to the District's reserve of flood storage areas since the 100-Year event can utilize these areas for storage.

Recommendation: Zone 2 Weighting = 0.3

It is recommended that Zone 2 lands be assigned an Elevation Benefit weighting factor of 0.3, which means that they would assessed at 30% the Elevation Benefit rate of Zone 4 lands. These lands are not buildable. Most lands in this zone are currently being used for farming during the growing season. In the winter, these lands are available for flood storage. The Soil Survey of Multnomah County published by the U.S. Soil

Conservation Service (USDA) indicates that Portland has a 188 day growing season above 32° F in 9 years out of 10. Therefore, the land is usable to the landowner for 188 days out of 365 or approximately 50% of the year for farming purposes. Generally, these lands would be subject to flooding during the non-growing season, although occasionally heavy storm events do occur during the late spring. Also there is some benefit to the total drainage system to have these open areas available for winter flood storage. Therefore, on balance, a 30% (0.3) weighting factor is recommended.

NOTE: If Zone 2 lands are used for low-lying parking areas instead of for agriculture, the Elevation Benefit weighting factor would remain at 0.3 but the Impervious Area Benefit would be applied.

<u>Zone 3: Elevations Above 14' but Below 18' (MSL)</u>

The significance of 18 feet in elevation is that lands below this level, according to flood stage information maintained by the Corps of Engineers, would have greater than a 50/50 chance of being flooded in any particular year if the District were not in operation to provide protection from the flood waters of the Columbia River.

Also, buildable lands located close to the floodplain level require significantly more drainage system reliability to protect than lands situated at higher elevations. In other words, it costs more to protect an industrial facility at 15' elevation than it does to protect agricultural fields at the same elevation. The damage penalty is much greater, so the system must have a greater certainty that the floodplain will not be exceeded by the 100-year event. This higher degree of system certainty or reliability translates into a higher system cost.

Zone 3 lands include lands occurring naturally at this elevation and lands which are filled to raise them above the 14' floodplain.

Recommendation: Zone 3 Weighting Factor = 1.0

Zone 3 lands would receive the full weighting factor of 1.0 because these buildable lands are the most costly for the District to protect.

Zone 4: Elevations Above 18' but Below 28' (MSL)

The elevation of 28 feet is significant because it is approximately the elevation of the 100-Year Flood in the Columbia River adjacent to Multnomah County Drainage District No.1.

Zone 4 lands, like Zone 3 lands, are above the current District floodplain and are, therefore, buildable. Unlike Zone 3, Zone 4 lands would not be frequently flooded even if there were no District. However, Zone 4 lands would not be considered buildable without the protection of the District. So these lands benefit fully from the District, although they are not as expensive to protect as the Zone 3 lands.

If Zone 3 is weighted with a factor of 1.0, that is, full benefit, then a weighting factor for Zone 4 can be determined by comparing the additional costs required to protect Zone 3 lands.

These costs can be approximated as being equal to the additional District pumping capacity costs resulting from the lowering of the 100-Year in-District floodplain from 17' to 14'. These cost figures are useful to the present inquiry since 17' is close to the 18' elevation zone limit. The costs for lowering the floodplain from 17' to 14' have been estimated by Century West Engineering Corp. for the 30 year period of development as follows:

Pump Station Cap Improvements @ 14' Floodplain:	$18,810,000.
Pump Station Capital Improvements @ 17' Floodplain:	-$14,370,000.
Costs attributable to lowering the floodplain from 17' to 14' =	$4,440,000.
Percentage increase in capital improvement costs ($4,440,000 / $14,370,000)=	30% increase

Therefore, Zone 3 lands should be assessed for Elevation Benefit at a rate 30% greater than Zone 4 lands. Since Zone 3 has already been assigned a weighting factor of 1.0, this means that Zone 4 would have a weighting factor of (1 ÷ 1.3 =) 0.8.

Recommendation: Zone 4 Weighting = 0.8

Zone 4 lands receive the full benefit of District operations in that these lands are buildable because of the presence of the District, yet there is not the extra pumping capacity requirement which is needed to protect Zone 3 lands.

Zone 5: Elevations Above 28' (MSL)

Zone 5 lands are situated above the 100-Year Floodplain of the Columbia River and are not benefited directly by the presence of the District in terms of flood protection. However, these higher lands benefit from the presence and operation of the District because of enhanced access across adjacent lower lying lands which are protected by the drainage facilities of the District. The assessment procedure set forth in ORS chapter 547 specifically mandates that higher elevation lands are deemed to be benefited to the extent that they contribute to the wet, swampy, and over-flowed conditions in the District. See page 1.16 of this report.

Recommendation: Zone 5 Weighting = 0.2

Since these lands are above the Columbia Floodplain, they derive no direct benefit from the existence of the Drainage District, but the District receives runoff from these properties and presence of the District has allowed enhanced all-weather access to these properties.

SUMMARY AND CONCLUSION

The following Elevation Zone delineations are proposed with the benefit weighting factor shown:

ELEVATION BENEFIT ZONE	ELEVATION RANGE LIMITS	BENEFIT WEIGHTING FACTOR
1	Less than 10' MSL	0.0
2	Between 10' and 14' MSL	0.3
3	Between 14' and 18' MSL	1.0
4	Between 18' and 28' MSL	0.8
5	Above 28' MSL	0.2

To determine the Elevation Benefit Assessment for a particular parcel, the following methodology would be used:

1. For each parcel, determine the number of acres within each Elevation Benefit Zone. Use a topographic contour map which shows at least the zone limit elevations of 10', 14', 18', and 28'.
2. Multiply the number of acres in each zone by the weighting factor for that zone to arrive at the number of "effective acres".
3. Add up the number of effective acres for each of the 5 zones for that parcel to arrive at the "total effective acres" for that parcel.
4. Add up the total number of effective acres for each parcel in the District to arrive at the total number of effective acres in the District.
5. Divide the total number of effective acres for a particular parcel by the total number of effective acres for the entire District. This number is the fraction of effective acres present on a particular parcel compared to the whole District.
6. Multiply the fraction of effective acres by the total District Assessment to be distributed according to Elevation Benefit (50% of the total District Assessment amount) to arrive at the Elevation Benefit Assessment for that parcel.
7. Add the Elevation Benefit Assessment to the Impervious Area Benefit Assessment (see Chapter 6) to determine the total assessment for a particular parcel.

EXAMPLE CALCULATION

Consider a 50 acre parcel as follows:

10 acres less than 10' in elevation
10 acres between 10' and 14' in elevation
10 acres between 14' and 18' in elevation
10 acres between 18' and 18' in elevation
<u>10</u> acres higher than 28' in elevation
50 acres total

The number of "effective acres" would be determined as follows for the purpose of calculating Elevation Benefit:

ZONE	ELEV	ACRES		WEIGHTING FACTOR		EFFECTIVE ACRES
1	< 10'	10 acres	X	0.0	=	0.0
2	10' - 14'	10 acres	X	0.3	=	3.0
3	14' - 18'	10 acres	X	1.0	=	10.0
4	18' - 28'	10 acres	X	0.8	=	8.0
5	> 28'	10 acres	X	0.2	=	2.0

Parcel Size = 50 acres, Total Effective Acreage = 23.0 acres

Then, the number of effective acres on this parcel would be compared to the total number of effective acres in the District. There are currently about 4,830 effective acres in the District.

Elevation Benefit Percentage = 23 / 4,830 = 0.476%

If the total District budget to be apportioned is, say, $600,000, then the Total Elevation Benefit Assessment would be $300,000 and the Elevation Benefit Assessment for this particular property would be 0.476% of $300,000 or $1,428.

CHAPTER 6

Multnomah County Drainage District No.1

REPORT OF REASSESSMENT

Chapter 6

STORM WATER DISCHARGE (IMPERVIOUS AREA) BENEFIT DISTRIBUTION

Fifty percent of the total District assessment is recommended to be apportioned to District landowners based on Elevation Benefit and, according to the reasoning presented in Chapter 4, the other 50% will be apportioned based on the Storm Water Discharge (Impervious Area) Benefit. The purpose of this chapter is to determine what methodology should be applied to allocate this Total Impervious Area Assessment among the land parcels in the District.

The Storm Water Discharge Benefit is the benefit afforded to the landowners in the District to discharge increased levels of storm water runoff from developed parcels into the drainageways maintained by the Drainage District. Without the operation and maintenance of the drainageways, there would be no receiving stream into which runoff from developed sites could be discharged.

Also, since any runoff entering the drainageways must be pumped out by the Drainage District, any additional concentration of runoff discharging into those drainageways from developed sites creates an additional cost burden on the District. Reimbursement for this cost burden should be placed on those parcels which significantly increase the amount of runoff entering the sloughs.

The Drainage District must control the water levels in the drainageways within acceptable limits. The water in the drainageways must not be allowed to rise above the 14 foot floodplain even during the 100-year storm event. To control the water below this limit requires sufficient pumping capacity to discharge excess storm waters out of the District. Additional runoff entering the Drainageways, requires additional discharge pumping capacity to maintain the same flood levels. The amount of runoff from a site can be increased by about 2 to 5 times during the conversion from agricultural usage to commercial or industrial uses.

Since the creation of impervious surfaces during site development so significantly increases the amount and rate of runoff, the square foot area of impervious surface becomes an indicator of the impact that site development has on the Drainage District. This is similar to the impervious area method used by the City of Portland to determine utility fees for City storm water collection systems.

Maintaining a receiving water system for intensified storm water discharge is a benefit to District landowners. Operating these drainageway systems is a cost to the Drainage District. A measure of the extent to which any particular District landowner is consuming this benefit can be measured by the square footage of impervious area. Hence the interchangeable term, "Storm Water Discharge Benefit" and "Impervious Area Benefit".

RECOMMENDED METHODOLOGY

The relative impact of impervious area on a site can be measured by comparing the impervious square footage of the site to the total impervious square foot area in the District. This can be accomplished using recent aerial photographs of District lands and measuring actual impervious area, such as parking lots and rooftops, on each parcel. The impervious area can then be summed for all parcels to determine the total impervious area within the District.

The recommended formula for determination of an individual parcels Impervious Area Benefit Assessment is:

$$IABp = IABt \times [IAp \div IAt]$$

where:

- IABp = Impervious Area Benefit Assessment for a parcel
- IABt = Total Impervious Area Benefit Assessment
- IAp = Impervious Area on the parcel, in square feet
- IAt = Total square feet of Impervious Area in the Drainage District

The Impervious Area Benefit Assessment would be added to the Elevation Benefit Assessment to arrive at the total assessment for a parcel.

EXAMPLE CALCULATION

Suppose a particular 10 acre parcel had 80% impervious surfaces such as parking lots, rooftops, sidewalks, loading docks, etc. The 8 acres of impervious area equals 348.5 thousands of square feet (348,500 SF). At the current time, the total number of square feet of impervious area in the District is 73,638 thousands of square feet.

According to the recommended formula, this parcel would then be responsible for 348.5 / 73,638 = 0.47% of the Total Impervious Area Benefit Assessment.

If the total District budget to be apportioned is, say, $600,000 then the Total Impervious Area Benefit Assessment, according to the recommended methodology, would be 50% of $600,000 or $300,000. The example parcel would then have an Impervious Area

Benefit Assessment of 0.47% of $300,000 or $1,419.70. This is equivalent, using this example, to an Impervious Area Benefit Assessment of $4.07 per 1,000 square feet of impervious area per year.

The Impervious Area Benefit Assessment would then be added to the Elevation Benefit Assessment (see Chapter 5) to arrive at a total amount to be assessed.

CHAPTER 7

Multnomah County Drainage District No.1

REPORT OF REASSESSMENT

Chapter 7
CONSIDERATION OF SPECIAL USE LANDS

The purpose of this chapter is to evaluate the merits of providing for exceptions and special conditions to the basic assessment methodology proposed in Chapters 4 through 6. In this chapter, types of land uses will be identified for possible special consideration or clarification and recommendations will be made for each. ORS Chapter 547 provides the authority to deal with special use lands according to the benefit received by those lands. For example, ORS 547.465 addresses lowlands and crops. ORS 547.470 addresses lake drainage.

Public Street Rights-of-Way:

Currently, landowners are assessed for acreage extending to the center of the right-of-way for public streets adjoining the property. Originally, the parcels were large and the roads were few, so this method was a reasonable simplification. However, parcels have been extensively subdivided over the last 70 years and now this method unfairly impacts landowners with a large area of street frontage relative to parcel size. It is particularly burdensome for owners of corner lots with frontage on two sides.

ORS 547.225 (5) specifically addresses the determination of benefit to streets and roads as follows:

> **"The public highways, railroads and other rights of way, roadways and other property shall be assessed according to the increased physical efficiency and decreased maintenance cost thereof by reason of the protection to be derived from the proposed works and improvements."**

ORS 547.225 (5) requires streets to be assessed according to increased efficiency and decreased maintenance. Since transportation facilities are utilized by, and therefore benefit, all District landowners, the benefit is not well-correlated to frontage, but is probably more related to parcel size and level of parcel development. These are the same factors that contribute to the intensity of runoff. The area of street right-of-way within the Drainage District is approximately 230 acres out of a total District size of 8,100 acres. If adjacent property owners are not assessed for street frontage area, then whatever capital improvements and O&M costs are necessary to compensate for drainage impacts resulting from street storm runoff should be borne by all property owners according to the apportionment formula presented in this study.

RECOMMENDATION: Do not assess adjacent property owners for public street rights-of-way on the basis of frontage. Apportion the Impervious Area Benefit costs which are incurred by the District for the streets among all landowners.

Public Owned Lands and Facilities:

This category includes facilities such as wellheads, water reservoirs, jails, schools, fire stations, city or state offices and maintenance facilities, sewage treatment plants, public parks and other recreational facilities, etc.

Each of these facilities benefits from the presence and operation of the District. Without the District, none of these facilities could be located where they are. Further, each of these facilities contributes runoff to the degree to which impervious areas have been created.

RECOMMENDATION: Assess public owned facilities the same as any other property in the District. This recommendation is consistent with current practice and is authorized by ORS 547.445 (3) and ORS 547.460.

Utility Rights-of-Way:

Utility rights-of-way only convey an easement or the right to use an identified piece of land for a certain activity. Ownership of the land remains with the grantor of the easement. The utility constructed might or might not actually increase storm water runoff. Also, the granting landowner might still be able to use the same land for other uses which also might or might not have drainage impacts.

The easement holder is also not the landowner of record so assessing the easement holder would be more difficult than assessing the landowner, particularly in cases where the easement is very generally worded and applies to the whole parcel.

In the interest of simplicity, it would seem that responsibility for drainage assessments should remain with the landowner.

RECOMMENDATION: Utility easements do not alleviate the owner from the responsibility for drainage assessments.

Levees:

The Marine Drive Levee and the Cross Levee at 142nd Avenue, which runs from Marine Drive to Sandy Blvd., are located within easements in most cases. Currently, owners of the land on which the levees are located pay assessments for the land occupied by those levees according to the current elevation benefit zones.

Since the levees are, in most cases, unusable for any development use, this practice does not seem to meet the fairness goal.

Also, since the levees themselves are an essential part of the District's drainage facilities, it does not seem right to assess the particular landowners on whose lands the levees happen to be located. If the land area occupied by the levees is excluded from the property owner's assessed acreage, then that cost is spread over all landowners according to the fundamental assessment methodology presented in Chapters 4 through 6.

In those cases where businesses have been permitted in the past and have been built on the Marine Drive Levee, it seems reasonable to assess those properties according to their Elevation Benefit. However, if these developed properties discharged their storm water runoff directly into the Columbia River, then it would seem reasonable not to assess for Impervious Area Benefit since there would be no impact on the District's drainage facilities.

> RECOMMENDATION: Exclude the area occupied by the Marine Drive Levee and the Cross Levee at 142nd Avenue from a parcel's assessed acreage. However, assess developed parcels located on the Marine Drive Levee according to their Elevation Benefit.

Primary Drainageways:

Primary Drainageways are the sloughs, lakes, and other major drainage conveyances of the District as defined on Figure 1.1. Primary drainageways are an essential component of the District's drainage system. They are necessary to collect and convey storm water to the two main District pumping stations. As such, they have a generalized benefit to all District landowners. To place the assessment burden for these drainageways on the adjacent property owner whose property often extends to the center of the slough would be to assess individual property owners for a benefit that is shared by all property owners.

If the Primary Drainageways are not assessed to the owner of the underlying land, then it becomes necessary to define what are the limits of the drainageways. Several choices are possible:

- Slough Channel within Annual High Water Limits
- Slough Channel within 14 foot floodplain
- Top of Bank

Since there is a well-defined top of slough bank in nearly all areas of the slough system, this definition would probably be the clearest to define rather than a theoretical elevation located on a steep embankment slope. In any areas where there is not a well-defined top of bank, it could be assumed that the top of bank is located a certain distance horizontally from normal annual high water, say perhaps 25 feet. Also, the City of Portland Bureau of Planning has adopted a definition of top-of-bank as part of their Environmental zoning ordinance.

RECOMMENDATION: Do not assess property owners for lands located within the Primary Drainageways as defined by the top of slough bank. Top of bank is defined as follows:

"Top of bank is the first major change in slope incline, usually 10° or greater. If this does not occur within the first 50 feet of land adjacent to the slough as measured

horizontally from the ordinary high water line, then top of bank is the ordinary high water line plus two feet in elevation."

Other Drainage District Facilities:

Other land and facilities owned by the Multnomah County Drainage District include the pump station sites, equipment yards, various offload points, etc. These facilities contribute runoff similar to any other developed site in the District. However, any assessments applied against these lands would simply become a cost to the District to be shared by all landowners. Therefore, for administrative simplicity, it is reasonable not to assess these lands.

RECOMMENDATION: Do not assess MCDD#1 owned facilities.

Wetlands and Environmental Areas:

These are areas which have been identified by regulatory agencies as having some development restrictions because of their environmental values. Environmental restrictions will affect all property owners bordering on the sloughs and located west of 185th Avenue through the City of Portland's new Environmental Zoning (E-Zone) ordinance. Also affected are some of the larger property owners particularly in the area between 158th Avenue and 185th Avenue where there are large areas of land which have been designated as being environmentally sensitive.

These lands may be somewhat restricted to development, but they still contribute some runoff to the slough system. In some cases, these lands can also be considered to contribute to the overall aesthetics of the site in the same way as landscape areas do and therefore can be viewed as a part of the site development requirements.

This type of environmental restriction is similar to an overlay zone which restricts certain kinds of uses. If these areas were excluded from a property owner's assessed acreage, then it could be argued that landscape requirements for site development should also be excluded since they are also a zoning requirement which restricts development on a portion of each parcel. The City of Portland has two types of E-Zone: EN is more restrictive and excludes development for all practical purposes; EC is less restrictive and even allows buildings upon proper approval by the City. It can be seen from this discussion that environmental areas are of many different kinds.

While it first appears that there might be some merit to excluding designated wetlands and environmental areas from assessed acreages, this exception becomes quickly entangled in difficult distinctions between types of environmental areas. Also, since all of this type of land is pervious and most is situated at elevations below 14', assessments would consist of an Impervious Area Benefit of zero and would generally have an Elevation Benefit weighting factor of 0.3 or less for most of the larger environmental areas. This is not expected to be a major burden on the landowners and inclusion of these areas in the assessments will meet the goal of method simplicity.

However, it is expected that many of these wetland areas will become more permanent in the next few years than they are today. One of the Commissioners recommendations presented in Chapter 9 of this report is to re-convene the Commissioners again in five years because of the rapid changes taking place in the District and the extent of the proposed changes in the assessment formula. Many of these wetlands may come under public or non-profit ownership.

RECOMMENDATION: Assess wetlands and other designated environmental areas according to the methodology presented in Chapters 4 through 6 of this report. However, the Commissioners recommend that this provision be reconsidered when the Commissioners are next re-convened.

Pedestrian Trail / Bicycle Path:

A pedestrian and/or bicycle trail has been identified by the Portland Parks Bureau to be located along the slough from 185th Avenue to the west end of the District. This trail will be built along the top of one bank of the main slough.

The trail is currently planned to be constructed as individual parcels develop by those property owners as a condition of development. The trail may be maintained by the Portland Parks Bureau within easements granted by the property owners. On the other hand, other funding arrangements may be implemented to build the trail as a continuous whole rather than piecemeal. In short, how this planning objective will be implemented is unknown at this time.

One option for assessments would be to assess the owner of the land on which the trail is placed the same as any other land in the District rather than try to assess the recipient of the easement. In this case, the responsibility for the drainage assessment would remain with the property owner until such time as the land were actually dedicated to some other entity.

The other practical choice would be to consider the trail a public facility and assess the entity with maintenance responsibilities. The problem with this alternative is that it does not comply with the goal of limiting the methodology to those factors which are drainage related nor does it meet the goal of simplicity. Not to assess the land occupied by the trail would raise the issue of assessing other public facilities such as jails, wellheads, fire stations, airports, sewage treatment plants, etc. Also see ORS 547.225 (5) (assessing public roads and rights-of-way), ORS 547.455 (3) (assessing state lands), and ORS 547.460 (assessing county and city lands).

RECOMMENDATION: Assess the owner of lands occupied by recreational trails according to the methodology presented in Chapters 4 through 6 of this report.

Small Parcels

ORS 547.455 (2) states that "Any land owned by any person totaling less than one acres shall be assessed as one acre."

It seems that there is a certain minimum annual cost to the District associated with each parcel regardless of parcel size. It would seem reasonable to establish a minimum dollar amount to cover administrative costs.

Simplicity of administration is the basis for the following recommendations. The cost implications resulting from these simplifications for parcels of this size will be minimal.

RECOMMENDATION: Assess parcels less than one acre as one acre (by statute). Use the prevailing elevation of the parcel as the basis for determining Elevation Benefit. Assess all single family dwellings as having 2,000 square feet of impervious surface, which is the typical measured impervious area for such uses. Assess parcels less than one acre other than residences for Impervious Area Benefit on an all or none basis whichever is a more accurate characterization.

Special Drainage Benefit Areas

Special Drainage Benefit Areas are drainage sub-basins within the District which are maintained at lower local water surface elevations than in the main sloughs. This is accomplished by the operation of smaller auxiliary pump stations which pump water out of these sub-basins and into the main slough, thus lowering the water level in the sub-basin. This local pumping effort is useful in some areas because of the additional land that becomes usable for recreational or agricultural purposes at these lower than normal water surface elevations.

These auxiliary pump stations must be operated and maintained by the Drainage District. To spread the costs for this localized benefit over all property owners in the District would not meet the goal of fairness. It seems that the benefitted parcels should bear the costs of operation, necessary capacity improvements, depreciation, and maintenance. Various formulas could be proposed for the apportionment of these costs to the local benefitted property owners. However, the costs of the pump stations are rather modest and, in the interest of simplicity, it may make sense to apportion the costs of these small pump stations on the basis of percent of acreage within the benefitted sub-basin.

It could be argued that lands at higher elevations within these sub-basins receive no benefit from the lowered local water surface elevations. However, by increased levels of development and the resulting impervious surfaces on these higher elevations, the runoff impacts the lower lands. It is the same impact that the lands which are tributary to MCDD#1 have on the facilities of the District. Therefore, it is apparent that there is both benefit and impact within these special service sub-basins. Also see ORS 547.470 (extra assessment for lake drainage) which is analogous to the areas served by auxiliary pumping stations.

> RECOMMENDATION: In addition to the assessment presented as the fundamental assessment methodology in Chapters 4 through 6, assess properties benefiting from auxiliary drainage pump stations on a percent gross acreage basis within the benefitted sub-basin in a total amount equal to the operation, capacity improvements, depreciation and maintenance costs to provide the local pumping facility.

<u>Flood Storage Areas</u>

Flood Storage Areas are lands which lie below the 100 year flood elevation. During such a storm, these lands will become inundated by excess un-pumped storm waters. By having these areas to store flood waters, less pumping capacity is required by the Drainage District at their main pump stations. This is clearly a benefit to the District and to all other District property owners.

On the other hand, these lands have value to the property owner as well. The Elevation Benefit weighting factors, which were proposed in Chapter 5 of this report, include the effect of this flood storage benefit.

RECOMMENDATION: Do not make any additional adjustment for flood storage benefit of lands since this benefit is already included in the weighting factors for Elevation Benefit of lands below the 14 foot floodplain. When the Commissioners are next reconvened, a recommendation to seek flood storage easements on low-lying lands which appear to be un-buildable for environmental reasons may be appropriate since these lands may be better defined at that time and flood storage lands could then be preserved.

CHAPTER 8

Chapter 8
EXAMPLE ASSESSMENTS

This chapter calculates assessments for various typical parcels based on the recommendations contained in this report. A total District budget to be apportioned will be assumed to be $600,000 for these calculations. This is equivalent to an average of $74 per gross acre per year for all lands in the District.

In the future, the total District budget is expected to increase substantially as additional pumping improvements become necessary. It has been projected that the total budget may increase three or four fold from this assumed budget over the next 15 to 20 years. However, these larger expenditures will only be necessary as the lands in the District develop. Twenty years from now the assessments will be higher but there will also be many more intensively developed parcels to pay for those higher costs.

Assessments will be computed for five different typical parcels as follows:

1) 10 acres of low-lying agricultural lands
2) 10 acres of undeveloped, but buildable, lands
3) 10 acre light industrial development, just above the floodplain
4) 10 acre commercial development on high ground
5) 1/2 acre single family residence

Actual estimated assessments for this year using this recommended methodology are included as Appendix C to this report.

1. 10 acres of low-lying agricultural lands

Assume that this parcel has 2 acres of land less than 10', 7 acres at elevations between 10' and 14', and only one acre above 14'. Calculations of assessments are as follows:

A. Determine effective acres for Elevation Benefit:

2 acres	<10'	Zone 1	weighting= 0.0	Eff. Acres = 0.0
7 acres	10 - 14	Zone 2	weighting= 0.3	Eff. Acres = 2.1
1 acre	14 - 18	Zone 3	weighting= 1.0	Eff. Acres = 1.0
		Elevation Benefit Effective Acreage		= 3.1

B. Determine percentage of total District Elevation Benefit effective acreage:

Total effective acres in District currently = 4,830 acres

Percentage = 3.1 / 4,830 = 0.064%

C. Determine Elevation Benefit Assessment:

50% of the total District assessment is apportioned according to Elevation Benefit.

50% of $600,000 = $300,000

0.064% of $300,000 = $192.55

D. Determine Impervious Area Benefit Assessment:

There is no impervious area on the agricultural land, so there is no impervious area benefit.

Impervious Area Benefit Assessment = $0

E. Determine total assessment:

Total assessment = Elevation Benefit Assessment + Impervious Area Benefit Assessment

Therefore, total assessment = $192.55 + $0 = $192.55

Assessment per gross acre = $19.26/acre

<u>2. 10 acres of undeveloped, but buildable, lands</u>

Assume that this parcel has 6 acres of land between 14' and 18', 3 acres at elevations between 18' and 28', and 1 acre above elevation 28'. Calculations of assessments are as follows:

A. Determine effective acres for Elevation Benefit:

6 acres	14 - 18	Zone 3	weighting= 1.0	Eff. Acres = 6.0
3 acre	18 - 28	Zone 4	weighting= 0.8	Eff. Acres = 2.4
1 acre	>28'	Zone 5	weighting= 0.2	Eff. Acres = 0.2
		Elevation Benefit Effective Acreage		= 8.6

B. Determine percentage of total District Elevation Benefit effective acreage:

Total effective acres in District currently = 4,830 acres
Percentage = 8.6 / 4,830 = 0.178%

C. Determine Elevation Benefit Assessment:

50% of the total District assessment is apportioned according to Elevation Benefit.

50% of $600,000 = $300,000
0.178% of $300,000 = $534.16

D. Determine Impervious Area Benefit Assessment:

There is no impervious area on the agricultural land, so there is no impervious area benefit.

Impervious Area Benefit Assessment = $0

E. Determine total assessment:

Total assessment = Elevation Benefit Assessment + Impervious Area Benefit Assessment

Therefore, total assessment = $534.16 + $0 = $534.16
Assessment per gross acre = $53.41/acre

3. 10 acre light industrial development, just above the floodplain

Assume that this parcel has 6 acres of land between 14' and 18', 3 acres at elevations between 18' and 28', and 1 acre above elevation 28' (the same as the example above). Also assume that the site is 85% impervious. Calculations of assessments are as follows:

A. Determine effective acres for Elevation Benefit:

6 acres	14 - 18	Zone 3	weighting= 1.0	Eff. Acres = 6.0
3 acre	18 - 28	Zone 4	weighting= 0.8	Eff. Acres = 2.4
1 acre	>28'	Zone 5	weighting= 0.2	Eff. Acres = 0.2
		Elevation Benefit Effective Acreage		= 8.6

B. Determine percentage of total District Elevation Benefit effective acreage:

Total effective acres in District currently = 4,830 acres

Percentage = 8.6 / 4,830 = 0.178%

C. Determine Elevation Benefit Assessment:

50% of the total District assessment is apportioned according to Elevation Benefit.

50% of $600,000 = $300,000

0.178% of $300,000 = $534.16

D. Determine percentage of Impervious Area Benefit:

85% of the 10 acre site is impervious.

85% X 10 acres = 8.5 acres impervious area

8.5 acres = 370,260 square feet of impervious area

The total impervious area in the entire District is 73,638,300 square feet.

Percentage impervious area on site = 370.26 / 73,638.3

= 0.503%

E. Determine Impervious Area Benefit Assessment:

50% of the total District assessment is apportioned according to Impervious Area Benefit.

50% of $600,000 = $300,000

0.503% of $300,000 = $1,508.43

Impervious Area Benefit Assessment = $1,508.43

E. Determine total assessment:

Total assessment = Elevation Benefit Assessment + Impervious Area Benefit Assessment

Total assessment = $534.16 + $1,508.43 = $2,042.59

Assessment per gross acre = $204.26/acre

<u>4. 10 acre commercial development on high ground</u>

Assume that this parcel has 1 acres of land between 14' and 18', 7 acres at elevations between 18' and 28', and 2 acre above elevation 28'. Also assume that the site is 85% impervious. Calculations of assessments are as follows:

A. Determine effective acres for Elevation Benefit:

1 acres	14 - 18	Zone 3	weighting= 1.0	Eff. Acres = 1.0
7 acre	18 - 28	Zone 4	weighting= 0.8	Eff. Acres = 5.6
2 acre	>28'	Zone 5	weighting= 0.2	Eff. Acres = <u>0.4</u>
		Elevation Benefit Effective Acreage		= 7.0

B. Determine percentage of total District Elevation Benefit effective acreage:

Total effective acres in District currently = 4,830 acres

Percentage = 7.0 / 4,830 = 0.145%

C. Determine Elevation Benefit Assessment:

50% of the total District assessment is apportioned according to Elevation Benefit.

50% of \$600,000 = \$300,000

0.145% of \$300,000 = \$434.78

D. Determine percentage of Impervious Area Benefit:

85% of the 10 acre site is impervious.

85% X 10 acres = 8.5 acres impervious area

8.5 acres = 370,260 square feet of impervious area

The total impervious area in the entire District is 73,638,300 square feet.

Percentage impervious area on site = 370.26 / 73,638.3
= 0.503%

E. Determine Impervious Area Benefit Assessment:

50% of the total District assessment is apportioned according to Impervious Area Benefit.

50% of \$600,000 = \$300,000

0.503% of \$300,000 = \$1,508.43

Impervious Area Benefit Assessment = \$1,508.43

E. Determine total assessment:

Total assessment = Elevation Benefit Assessment + Impervious Area Benefit Assessment

Total assessment = \$434.78 + \$1,508.43 = \$1,943.21

Assessment per gross acre = \$194.32/acre

<u>5. 1/2 acre single family residence</u>

Assume that this parcel lies on a parcel between 14' and 18'. Calculations of assessments are as follows:

A. Determine effective acres for Elevation Benefit:

Any parcel of land less than 1 acre is assumed to equal 1 acre by statute.

1 acres 14 - 18 Zone 3 weighting= 1.0 Eff. Acres = <u>1.0</u>

Elevation Benefit Effective Acreage = 1.0

B. Determine percentage of total District Elevation Benefit effective acreage:
Total effective acres in District currently = 4,830 acres
Percentage = 1.0 / 4,830 = 0.021%

C. Determine Elevation Benefit Assessment:
50% of the total District assessment is apportioned according to Elevation Benefit.
50% of $600,000 = $300,000
0.021% of $300,000 = $62.11

D. Determine percentage of Impervious Area Benefit:
All single family residential houses are assumed to have 2,000 square feet of impervious surfaces such as driveways, patios, roofs, etc. on the lot.
The total impervious area in the entire District is 73,638,300 square feet.
Percentage impervious area on site = 2.0 / 73,638.3
= 0.003%

E. Determine Impervious Area Benefit Assessment:
50% of the total District assessment is apportioned according to Impervious Area Benefit.
50% of $600,000 = $300,000
0.003% of $300,000 = $8.15
Impervious Area Benefit Assessment = $8.15

E. Determine total assessment:
Total assessment = Elevation Benefit Assessment + Impervious Area Benefit Assessment
Total assessment = $62.11 + $8.15 = $70.26

COMPARISON

The above typical assessments for Multnomah County Drainage District No.1 when compared with the other taxes collected by Multnomah County for similar parcels in the District shows District assessments varying from about 1% to about 5% of the total real property tax.

CHAPTER 9

Multnomah County Drainage District No.1

REPORT OF REASSESSMENT

Chapter 9

OTHER RECOMMENDATIONS

The commissioners, in the process of formulating a recommended assessment method for the District, encountered other issues important to the Drainage District, which are not directly pertinent to the assessment formula for the District, but on which the commissioners felt compelled to state their observations. These observations and recommendations are stated below:

1. RAPID GROWTH IN DISTRICT WATERSHED

Because of the rapid changes taking place in the character of the District's watershed, assumptions about the rate of increase in impervious area may vary considerably from that projected in various planning documents to date. This potential increase in the rate of watershed development may cause drainage improvements to be made at earlier dates than projected. Also, the assessment methodology proposed in this report differs significantly from the formula used to date because of the need to more closely reflect the emerging urbanization of the watershed. It would be useful to review the methodology in several years with the benefit of seeing the new formula in operation and to observe the pace of development after the completion of Airport Way eastward to NE 181st Avenue.

RECOMMENDATION: Reconvene the Multnomah County Drainage District's commissioners five years hence to review the equity of the adopted assessment methodology in light of the rapidly urbanizing watershed.

2. TRIBUTARY AREAS

Tributary areas are those areas which discharge storm water runoff into the District but which are not within the jurisdictional boundaries of the District. The District cannot assess land outside its boundaries and therefore, unless governmental agreement is reached, must seek redress for the reimbursement of costs incurred because of the increasing runoff from these tributary lands. See discussion on page 3.7 through 3.9 of this report regarding the recovery of incurred costs from contributors. For many years, the District had an inter-governmental agreement with Multnomah County by which the District could be reimbursed. However, most of the land in question has since been annexed into incorporated cities. These municipalities have shown little interest thus far in entering into negotiations with the District about reimbursement for the impact of additional tributary runoff.

The tributary lands are situated south of Columbia Boulevard and south of Sandy Boulevard on higher ground than the District. These tributary lands contribute an increasing amount of storm runoff into the District each year because of the increasing amount of land in the watershed being covered by impervious surfaces such as parking lots and rooftops. Any flooding caused by this additional runoff affects only the low-lying lands in the District and does not impact the properties in the tributary area, which are situated on much higher ground. These additional waters must be pumped out of the District with increasingly larger drainage pumps to prevent flooding.

The additional pumping works needed to offset the impact of the tributary areas create a very significant cost to the District. Also, sediments carried by storm water from these areas must be dredged out of the sloughs. The District has to provide these services in order to protect the low-lying lands in the District. The tributary lands benefit from the presence of the low-lying lands and sloughs in the District by having a discharge point for their concentrated storm water flows. Storm water collected by storm drainage systems in the tributary areas could have been pumped to a point of discharge downstream of the Drainage District. Instead, these concentrated flows from the tributary areas are discharged into the Drainage District because of the convenience and cost savings of having a nearby gravity discharge point. Therefore, the cost for conveyance has been transferred from the lands creating the impact (the tributary areas) onto the lands being impacted (the Drainage District). It seems reasonable that the District be reimbursed for this cost.

There are at least several avenues of approach which may be considered:

A. Legislative change: ORS 547 (Drainage Districts) is written for agricultural settings. It does not specifically address impervious surfaces, which is by far the major cause of increased flows into the District. ORS 547 does state that benefits accrue to higher irrigated lands which create seepage and surface runoff onto lower situated lands in the District, which is analogous to the impervious surface issue. An effort could be made to revise some of the language in ORS 547 to enable costs, which are attributable to additional storm water runoff from lands tributary to a drainage district, to be recovered.

B. Negotiated Inter-Governmental Agreements: The District is currently pursuing this avenue which is to reach equitable agreements with each of the municipalities in the tributary watershed. This would be the most direct approach and would solve the problem for MCDD#1 and its landowners. On that basis, it is worth pursuing. On a broader basis however, developing watersheds are impacting downstream waterways in many areas throughout the state including a number of other areas in Multnomah County, such as in Johnson Creek in the Lents Area and Fairview Creek in Fairview.

C. Legal Action: Although it may ultimately become necessary to seek a legal settlement to this issue, the commissioners view this alternative as a last resort which could be recommended only if other avenues fail to yield satisfactory conclusions. At this point in the development of the lands within MCDD#1, there seems to be too many other opportunities to reach similar goals through mutual cooperation with the local municipalities. The commissioners hope that these larger goals of regional development would over-ride simple self-interest on the tributary issue.

RECOMMENDATION: Seek compensation for the impact of additional runoff from tributary lands on the District through inter-governmental agreement. Also, consider the possibility of proposing changes in ORS 547 to address the issue of tributary impact as a means of addressing the problem throughout the state.

3. SPECIAL SERVICE AREAS

Special Service Areas are sub-basins within the District which are serviced by auxiliary pump station which maintain the sub-basin's waters at an elevation lower than the waters in the main slough. Lands in these areas receive special benefits and the methodology recommendations in this report provide for a means of allocating extra costs for these services to those benefitted landowners. However, there are currently no formal agreements in place which set forth the District's responsibilities and obligations for the performance of those auxiliary pump stations, which creates the possibility of substantial misunderstanding in the case of apparently protected lands becoming inundated during a major storm event, pump failure, or both.

RECOMMENDATION: Implement written agreements with landowners in Special Service Areas in order to delineate responsibilities and limits of responsibilities for operation of auxiliary pump stations within the District.

APPENDIX A

BEFORE THE BOARD OF COUNTY COMMISSIONERS

FOR MULTNOMAH COUNTY, OREGON

In the Matter of the Reassessment of Benefits in MULTNOMAH COUNTY DRAINAGE DISTRICT NO. 1	)))	PETITION TO APPOINT COMMISSIONERS FOR REASSESSMENT

1.

Pursuant to ORS 547.245, the undersigned hereby petition the within entitled Board of County Commissioners to appoint three commissioners to reassess the benefits in Multnomah County Drainage District No. 1 and to report their reassessment to the Board. In support of this petition, the undersigned represent to the Board as follows:

2.

The undersigned constitute at least one-tenth of the owners of the lands within Multnomah County Drainage District No. 1 or the owners of at least one-tenth of the lands within the District.

3.

The original report of the commissioners in this matter was filed on August 25, 1919, and after hearing was confirmed on October 1, 1919. A first amended and supplemental report of the commissioners on this matter was filed on April 16, 1957, and after hearing was confirmed on May 27, 1957. Thereafter, a second amended and supplemental report was filed and after hearing was confirmed on May 12, 1964.

4.

The original assessment of benefits divided the District into

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four zones correspondent to various levels of elevation and assessed property in each zone at a uniform rate. The first amended and supplemental report of the commissioners continued assessment at a uniform rate according to elevation and, in addition, each parcel was assessed 120 percent of the then current land valuation as fixed and determined by the County Assessor of Multnomah County. The commissioners found that this method of assessment took into account the then existing utilization of the land and its need for prompt and adequate water drainage.

5.

The second amended and supplemental report accepted the original division of the District into four elevation zones as one factor affecting benefits. The report likewise accepted the finding in the 1957 report that the value of land had substantially changed as a result of reclamation. With the exception of three parcels which were dealt with separately, assessment according to the original zone benefits was continued, and to that was again added 10 percent of the current (1963-64) assessed valuation "of each and every tract taken from the records of the County Assessor of Multnomah County." Of the three parcels treated separately, Tract 4-1 was reduced to original zone benefits plus 5 percent of current assessed valuation of the tract by the County Assessor. A substantial portion of the tract had been filled "with the result that water which previously flowed into the district [from the tract] . . . is now diverted outside the

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district." The benefit to Tract 113-3 was computed by applying the elevation zone benefits plus 13 percent of the current assessed valuation since the District furnished an additional pump which served this parcel only. Tract 130-2 was likewise served by a single pump which served no other area, and 30 percent of the current assessed valuation was added to the original zone benefits.

6.

In 1971 another petition was filed, and a board of commissioners consisting of Fred C. Cholick, H. Sprague Burdin, and Chester G. Hill was convened, but a report was neither filed nor confirmed. Although Mr. Cholick is presently willing to serve as a commissioner, Mr. Hill and Mr. Burdin no longer wish to serve and have tendered their resignations. It will therefore be necessary to replace both Mr. Hill and Mr. Burdin.

7.

Since the second amended and supplemental report was approved and confirmed in 1963, there have been substantial changes in the utilization of lands within the District. The principal change is that a much larger portion of the land is now devoted to non-agricultural uses. Additional industrial and commercial uses have occurred within the District, more lands have been subdivided for residential use, additional streets and highways have been built, and the Portland International Airport, which comprises a substantial portion of the land within the territorial area of the District, has been enlarged and expanded.

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8.

The present assessment formula is unfair and inequitable in that it does not consider as a separate factor the amount of impervious surface of the various parcels of land. Roofs and paved surfaces have been added to parcels within the District, have increased the amount of runoff, and have increased the demands on pumps, drainage ditches, and canals within the District. Because the existing assessment formula is based primarily on elevation and assessed value, agricultural property and residential property is being assessed at a rate disproportionately high to its contribution to runoff. A more equitable funding method should be based primarily on three factors: (a) each property's contribution to runoff, (b) the elevation of each property, and (c) specific or unusual service requirements.

9.

For the reasons stated above, it is necessary and desirable in the interest of the District and of the land owners therein that the report of the commissioners be amended and supplemented so as to bring it down to date and to make it definite and certain in all respects and to reflect accurately in the manner provided by law the situations and conditions presently existing. To that end, it is necessary that this Board appoint two commissioners to fill the vacancies existing in the membership of the Board by reason of the resignation of two of the previous commissioners. The petitioners represent that Donald W. Oakley, P.E., 1201 S.W. 12th Avenue, Suite 620, Portland, Oregon, 97205,

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is a civil engineer and is not a land owner within the District nor of kin within the fourth degree of consanguinity to any person owning land within the District, and that Charles Edward Olson, 4023 N.E. Laddington Court, Portland, Oregon, 97232, is a freeholder residing in the State of Oregon and is not a land owner within the District nor of kin within the fourth degree of consanguinity to any person owning land within the District, and that the two land named persons are otherwise qualified to perform the duties of a commissioner. To such end, it is also necessary for this Board to convene the newly appointed commissioners and to direct them to make an amended and supplemental report in respect of the matters set forth in this petition.

WHEREFORE, pursuant to ORS 547.215, the petitioners pray for an order appointing Donald W. Oakley, P.E., and Charles Edward Olson, or such other qualified persons as this Board may designate as commissioners of Multnomah County Drainage District No. 1 to serve with Fred C. Cholick and convening the same and directing them to examine the previous report of the commissioners in the light of this petition and of all relevant facts, and to prepare and to file with the Clerk of Multnomah County an amended and supplemental report in such particulars and respects as may be warranted by the law and the facts, and granting them the relief sought by this petition and any other relief which this court may deem appropriate.

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DATED this 9th day of June, 1989.

Name	Property Address
James M Fuge	2511 SO TROUTDALE, OREG 97060
Allen C Petty	4600 NE 138th Portland, OR 97230
Thomas [illegible]	14418 NE Marine Dr., Portland, OR 97230
Joe [illegible]	19833 NE Sandy Blvd., Portland, OR 97230
Charles R. [illegible]	8105 N.E. 33D, PORTLAND ORE 97211
Keith J Hobson	3509 NE CoL BLvd Portland 9721[illegible]
R J Roberts	921 S.W. Washington #777 Portland OR 972[illegible]

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I, Carlton W. Hodges, certify that I am the attorney for Multnomah County Drainage District No. 1 and that the foregoing petition is true and correct.

DATED this 9th day of June, 1989.

Carlton W. Hodges, OSB #67049
Attorney for Multnomah County
Drainage District No. 1

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APPENDIX B

CHRONOLOGY OF REASSESSMENT OF BENEFITS
for
MULTNOMAH COUNTY DRAINAGE DISTRICT #1

November 1988

Petition Circulated for Signatures of Landowners Constituting at Least one-tenth of the owners of the lands within Multnomah County Drainage District #1 or the owners of at least one-tenth of the lands within the district, requesting the court to appoint three commissioners to reassess the benefits in Multnomah County Drainage District #1 and to report their reassessment to the court.

December 7, 1988

Annual Landowners meeting for Multnomah County Drainage District #1 at Whitaker School. Presentation by district board and staff describing need to reconvene commissioners.

December 20, 1988

Meeting of the commissioners; oath of office, discussion of district duties and responsibilities, current assessment methodologies, changing land use and inequities of existing assessment methods, discussion of components needed in new assessment methodology.

January 17, 1989

Meeting of the commissioners; selection of commission Chairman, Discussion of legal questions and methods, discussion of outline for developing assessment report.

January 24, 1989

Meeting of the commissioners; tour of district lands and facilities, discussion of special benefit areas and changing land use and dependency on district operations.

March 28, 1989

Meeting of the commissioners; review proposed schedule for report development and implementation, discussion of questions to be resolved concerning benefits, discussion of elevation/impervious split.

April 19, 1989

Meeting of the commissioners; discussion of elevation/impervious % split, discussion and review of a partial draft for review of the assessment methodology report.

April 27, 1989

Meeting of the commissioners; review of Draft Report, discussion of contents of appendicies, public review and submission schedule, presentation to district board, cover letter to report and other recommendations to be included in report.

May 9, 1989

Meeting of the commissioners; formal presentation of the methodology for reassessment of benefits for Multnomah County Drainage District No.1 to District Board of Supervisors. Discussion on presentation to be made to County Commissioners.

APPENDIX C

Report of Reassessment

APPENDIX C

The following spreadsheet printouts show the results that the proposed assessment formula would have on the parcels in the District. The spreadsheets compare the current assessments for fiscal year 1988-89 with a total District budget of $475,253. The proposed assessment formula is calculated using the same total District budget so that a meaningful comparison can be seen. It should be noted, however, that the total District budget is expected to increase for fiscal year 1989-90 and will vary from year to year as demands on District operations vary. This spreadsheet, therefore, is included for purpose of comparing the old and new method and not to set fixed assessment amounts. The spreadsheet can be read as follows:

1. Each parcel is identified by an MCDD#1 number in column #1 and by a parcel description in the last column to the right.

2. Column #2 identifies which parcels are within a special assessment sub-basin benefiting from extra pumping.

3. Columns #3 and #4 show parcel size and MCDD#1 assessment for FY 1898-89 using the current assessment formula.

4. Column #5 shows measured amount of impervious area on the parcel in 1,000's of square feet and column #6 shows the percentage of the parcel that is impervious.

5. Column #7 shows acreage on the parcel which lies at elevations below 10' NGVD.

6. The next 5 columns shown under "Percentage Benefit" shows the percent of the parcel which lies within the five elevation zones shown.

7. The next column, "Percent Benefit", is a computed composite benefit number which is an average elevation benefit weighted by the zone weighting factors.

8. The column labeled "Effective Benefit Acreage" is the composite acreage at 1.0 weighting that is equivalent to the actual acreages of the parcel multiplied by the weighting factors for the associated zones. Generally, the higher the Effective Benefit Acreage, the greater the elevation benefit assessment on a per acre basis.

9. The next two columns show the assessment using the same total District budget but using the proposed (new) assessment method and the percent change compared to the assessment using the existing formula.

10. The next three columns to the right shown sub-basin assessments calculations and charges for special benefit areas.

19-Jun-89
MULTNOMAH COUNTY DRAINAGE DISTRICT #1
ASSESSMENT TRIALS

TOTAL $ BUDGET	$475,253		DOLLARS
IMPERV PERCENT	50%		$237,627
BENEFIT PERCENT:	50%		$237,627
LESS THAN 10'	0%	0%	
10' TO 14'	30%	13%	
14' TO 18'	100%	43%	
18' TO 28'	80%	35%	
MORE THAN 28'	20%	9%	
	230%	100%	

TOTAL EFFECTIVE BENEFIT ACRES 5188.38
ASSESSED BENEFIT PER EFFECTIVE ACR $45.80

TOTAL IMPERV AREA, SF 89662.7 in thousands of SF
ASSESSED IMPACT PER 1,000 SF IMPER $2.65

MINIMUM CHARGE: $25.00

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT (10'	10'-14'	14'-18'	18'-28'	)28'	PERCENT BENEFIT
1-1		0.92	85.10	20.0	50%	0.00					100%	20%
3-1		0.03	45.30	0.0	0%	0.00					100%	20%
3-2	*	1.98	122.30	0.0	0%	0.00					100%	20%
4-1		0.83	119.20	15.0	41%	0.00					100%	20%
4-2		0.25	109.50	0.0	0%	0.00					100%	20%
5-1		0.80	52.10	0.0	0%	0.00					100%	20%
5-2	*	1.08	50.50	0.0	0%	0.00					100%	20%
6-1	*	0.95	131.40	0.0	0%	0.00					100%	20%
7-1	*	0.46	142.30	0.0	0%	0.00					100%	20%
7-2		0.33	178.30	2.5	17%	0.00					100%	20%
8-2		3.35	245.10	0.0	0%	0.00					100%	20%
8-3		0.37	45.30	16.0	100%	0.00					100%	20%
8-4		0.29	45.30	12.5	100%	0.00					100%	20%
8-5		0.85	58.60	0.0	0%	0.00					100%	20%
8-8	*	19.86	912.60	0.0	0%	1.99	10%			90%	10%	74%
9-1		2.69	121.90	12.0	10%	0.27	10%	7%	4%	4%	75%	24%
10-2		1.67	91.30	5.0	7%	0.00				20%	80%	32%
10-3		9.51	470.60	0.0	0%	0.00					100%	20%
11-1		8.77	518.80	200.0	52%	1.49	17%		17%	16%	50%	40%
12-1	*	1.95	163.10	0.0	0%	1.95	100%					0%
12-2		0.11	45.30	10.0	209%	0.00					100%	20%
12-3	*	4.00	190.30	13.0	7%	0.80	20%			80%		64%
12-4	*	9.60	435.00	0.0	0%	6.72	70%		30%			30%
12-5	*	6.70	303.60	135.0	46%	1.34	20%	10%	60%	10%		71%
13-1		0.75	57.60	6.0	18%	0.00				50%	50%	50%
13-2		4.65	251.90	30.0	15%	0.47	10%	10%	25%	5%	50%	42%
15-2		3.70	221.70	50.0	31%	0.00				90%	10%	74%
16-1		2.16	72.20	0.0	0%	0.00					100%	20%
16-2		0.57	54.20	2.0	8%	0.00					100%	20%
16-3	*	0.91	193.90	0.0	0%	0.91	100%					0%
16-4		1.95	147.80	42.0	49%	0.00			5%	95%		81%
16-5		0.96	67.40	32.0	77%	0.00				100%		80%
16-6		3.31	300.90	30.0	21%	0.00			15%	35%	50%	53%
16-7		1.05	57.30	16.0	35%	0.00				100%		80%
16-8		2.96	292.00	13.0	10%	0.00					100%	20%
17-1		2.80	200.00	8.0	7%	0.00			20%	10%	70%	42%
17-2		1.25	84.00	35.0	64%	0.00				5%	95%	23%
17-4		1.83	133.40	65.0	82%	0.00				100%		80%
17-5	*	3.08	165.00	0.0	0%	2.16	70%		30%			30%
17-6		0.02	75.90	0.0	0%	0.00		100%				30%
17-7		1.46	60.40	0.0	0%	0.00		60%	37%	3%		57%
17-8		2.25	102.00	0.0	0%	0.00		2%	8%	90%		81%
17-9		1.37	129.40	58.0	97%	0.14	10%		80%	10%		88%
17-10		2.83	217.10	115.0	93%	0.14	5%	5%	70%	20%		88%
17-11		1.25	122.80	50.0	92%	0.13	10%		60%	30%		84%
17-13		1.48	110.80	64.0	99%	0.00			5%	95%		81%
17-14		1.61	120.50	48.0	68%	0.00			55%	45%		91%
18-1	*	5.20	465.30	8.1	4%	0.00			20%	70%	10%	78%
18-2		0.17	45.30		0%	0.03	20%	80%				24%
19-1	#3	11.19	497.90	7.0	1%	5.60	50%	50%				15%
19-2	#3	1.97	98.90	2.0	2%	0.00		100%				30%
19-3	#3	1.99	98.50	2.0	2%	0.00		100%				30%
19-4	#3	2.59	143.10	0.0	0%	0.00		100%				30%
19-5	#3	0.45	84.60	2.0	10%	0.00		100%				30%
19-6	#3	0.53	59.40	0.0	0%	0.00		100%				30%
19-7	#3	2.06	153.00	3.5	4%	0.00		100%				30%
19-9	#3	0.79	50.50	0.5	1%	0.00		100%				30%
19-10	#3	49.82	2,216.95	7.0	0%	24.91	50%	50%				15%

DIST #	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
1-1	0.18	-28%	$61.43				LOT 1-8, BLOCK 24, LOVES ADD
3-1	0.01	-45%	$25.00				BLOCK J, LOVES ADD
3-2	0.40	-80%	$25.00				TL 1 OF LOTS E&J&K, LOVES ADD
4-1	0.17	-60%	$47.36				TL 1 OF BLOCK 22, LOVES ADD
4-2	0.05	-77%	$25.00				LOTS 1-4 & 5-8, BLOCK 23, LOVES ADD
5-1	0.16	-52%	$25.00				BLOCK M, LOVES ADD
5-2	0.22	-50%	$25.00				BLOCK N, LOVES ADD
6-1	0.19	-81%	$25.00				BLOCK O, LOVES ADD
7-1	0.09	-82%	$25.00				BLOCK Q, LOVES ADD
7-2	0.07	-86%	$25.00				LOTS 1-2, BLOCK 25, LOVES ADD
8-2	0.67	-87%	$30.69				TL 21, 11-1N-1E
8-3	0.07	1%	$45.76				TL 49, 11-1N-1E
8-4	0.06	-21%	$35.76				TL 59, 11-1N-1E
8-5	0.17	-57%	$25.00				TL 69, 11-1N-1E
8-8	14.70	-26%	$673.09				TL 70, 11-1N-1E
9-1	0.65	-49%	$61.74				TL 12, 11-1N-1E
10-2	0.53	-59%	$37.73				TL 38, 11-1-1E
10-3	1.90	-81%	$87.11				TL 115, 11-1N-1E
11-1	3.49	33%	$689.91				TL 80, 11-1N-1E
12-1	0.00	-85%	$25.00				TL 8, 11-1N-1E
12-2	0.02	-39%	$27.51				TL 76, 11-1N-1E
12-3	2.56	-20%	$151.70				TL 82, 11-1N-1E
12-4	2.88	-70%	$131.90				TL 92, 11-1N-1E
12-5	4.76	90%	$575.65				TL 117, 11-1N-1E
13-1	0.38	-43%	$33.08				TL 9, 11-1N-1E
13-2	1.95	-33%	$168.95				TL 10, 11-1N-1E
15-2	2.74	16%	$257.91				TL 90, 11-1N-1E
16-1	0.43	-65%	$25.00				TL 5, 11-1N-1E
16-2	0.11	-54%	$25.00				TL 64, 11-1N-1E
16-3	0.00	-87%	$25.00				TL 71, 11-1N-1E
16-4	1.58	24%	$183.65				TL 72, 11-1N-1E
16-5	0.77	78%	$119.98				TL 75, 11-1N-1E
16-6	1.76	-47%	$159.93				TL 81, 11-1N-1E
16-7	0.84	41%	$80.88				TL 84, 11-1N-1E
16-8	0.59	-79%	$61.52				TL 86, 11-1N-1E
17-1	1.18	-62%	$75.06				TL 4, 11-1N-1E
17-2	0.29	26%	$105.89				TL 37, 11-1N-1E
17-4	1.46	79%	$239.32				TL 79, 11-1N-1E
17-5	0.92	-74%	$42.32				TL 87, 11-1N-1E
17-6	0.01	-67%	$25.00				TL 89, 11-1N-1E
17-7	0.84	-52%	$38.38				TL 95, 11-1N-1E
17-8	1.81	-19%	$83.06				TL 96, 11-1N-1E
17-9	1.21	61%	$208.93				TL 99, 11-1N-1E
17-10	2.48	93%	$418.19				TL 102, 11-1N-1E
17-11	1.05	47%	$180.60				TL 103, 11-1N-1E
17-13	1.20	103%	$224.52				TL 100, 11-1N-1E
17-14	1.47	61%	$194.31				TL 124, 11-1N-1E
18-1	4.06	-100%					TL 23, 11-1N-1E
18-2	0.04	-45%	$25.00				TL 98, 11-1N-1E
19-1	1.68	-77%	$115.57	100%	11.19	$20.14	LOT 41, SUNDERLAND AC
19-2	0.59	-64%	$35.91	100%	1.97	$3.55	E. 88.61' OF LOT 53, SUNDERLAND AC
19-3	0.60	-63%	$36.23	100%	1.99	$3.58	W.91.8' OF E.180.41' OF LOT 53, SUNDERLAND AC
19-4	0.78	-72%	$40.25	100%	2.59	$4.66	TL 14 OF LOT 53, SUNDERLAND AC
19-5	0.14	-69%	$25.81	100%	0.45	$0.81	TL 3 OF LOT 53, SUNDERLAND AC
19-6	0.16	-56%	$25.95	100%	0.53	$0.95	TL 1 OF LOT 53, SUNDERLAND AC
19-7	0.62	-73%	$41.29	100%	2.06	$3.71	TL 2 OF LOT 53, SUNDERLAND AC
19-9	0.24	-48%	$26.42	100%	0.79	$1.42	TL 15 OF LOT 53, SUNDERLAND AC
19-10	7.47	-80%	$450.50	100%	49.82	$89.69	LOTS 47-49, SUNDERLAND AC

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT <10'	10'-14'	14'-18'	18'-28'	>28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
19-11		9.19	408.95	7.0	2%	4.60	50%	50%				15%	1.38	-80%	$81.69				LOT 50, SUNDERLAND AC
19-12	#3	12.19	542.45	7.0	1%	6.10	50%	50%				15%	1.83	-77%	$124.24	100%	12.19	$21.95	LOT 51, SUNDERLAND AC
19-13		17.48	777.85	7.0	1%	8.74	50%	50%				15%	2.62	-82%	$138.64				LOTS 55-61, SUNDERLAND AC
20-1	*	22.93	981.00	18.0	2%	5.73	25%	75%				23%	5.16	-71%	$284.00				TL 2, 1-1N-1E
20-2	*#3	19.36	992.40	0.0	0%	17.42	90%	10%				3%	0.58	-94%	$61.45	100%	19.36	$34.85	TL 27, 12-1N-1E
20-3	#3	0.92	45.30	0.0	0%	0.00		100%				30%	0.28	-41%	$26.66	100%	0.92	$1.66	TL 29, 12-1N-1E
20-4	#3	2.48	126.90	1.0	1%	0.00		100%				30%	0.74	-68%	$41.19	100%	2.48	$4.46	TL 59, 12-1N-1E
21-1	#3	10.50	561.10	0.0	0%	0.53	5%	75%	20%			43%	4.46	-60%	$223.28	100%	10.50	$18.90	TL 66, 12-1N-1E
21-2	#3	5.00	241.30	0.0	0%	0.75	15%	70%	15%			36%	1.80	-62%	$91.44	100%	5.00	$9.00	TL 7, 12-1N-1E
21-3	#3	10.57	511.30	0.0	0%	3.17	30%	35%	35%			46%	4.81	-53%	$239.30	100%	10.57	$19.03	TL 39, 12-1N-1E
21-4	#3	6.58	314.10	0.0	0%	0.99	15%	55%	30%			47%	3.06	-52%	$151.98	100%	6.58	$11.85	TL 41, 12-1N-1E
21-5	#3	2.82	137.60	0.0	0%	0.28	10%	15%	75%			80%	2.24	-22%	$107.76	100%	2.82	$5.08	TL 16, 12-1N-1E
21-6	#3	0.87	49.30	0.0	0%	0.00		65%	35%			55%	0.47	-46%	$26.57	100%	0.87	$1.57	TL 26, 12-1N-1E
21-8		1.00	50.20	0.0	0%	0.00		70%	30%			51%	0.51	-50%	$25.00				TL 44, 12-1N-1E
21-9	#3	0.60	49.30	0.0	0%	0.21	35%		65%			65%	0.39	-47%	$26.08	100%	0.60	$1.08	TL 48, 12-1N-1E
21-10	#3	0.14	49.30	0.0	0%	0.00		100%				30%	0.04	-49%	$25.25	100%	0.14	$0.25	TL 49, 12-1N-1E
21-11		0.56	49.30	0.0	0%	0.00		70%	30%			51%	0.29	-49%	$25.00				TL 18, 12-1N-1E
21-13	#3	3.94	234.80	0.0	0%	1.97	50%	40%	10%			22%	0.87	-80%	$46.79	100%	3.94	$7.09	TL 6, 12-1N-1E
21-14	#3	0.49	51.20	0.0	0%	0.00		100%				30%	0.15	-49%	$25.88	100%	0.49	$0.88	TL 50, 12-1N-1E
21-15	#3	0.19	49.30	0.0	0%	0.00			30%	70%		86%	0.16	-49%	$25.34	100%	0.19	$0.34	TL 9, 12-1N-1E
21-16	#3	0.25	49.30	0.0	0%	0.13	50%	50%				15%	0.04	-48%	$25.45	100%	0.25	$0.45	TL 40, 12-1N-1E
21-17	#3	0.20	49.30	0.0	0%	0.00		15%	85%			90%	0.18	-49%	$25.36	100%	0.20	$0.36	TL 45, 12-1N-1E
21-18	#3	3.88	195.30	0.0	0%	1.75	45%	45%	5%	5%		23%	0.87	-76%	$46.97	100%	3.88	$6.99	TL 53, 12-1N-1E
21-19	#3	0.52	49.30	0.0	0%	0.00		90%	10%			37%	0.19	-47%	$25.94	100%	0.52	$0.94	TL 56, 12-1N-1E
21-20	#3	3.24	166.40	0.0	0%	1.30	40%	40%	20%			32%	1.04	-68%	$53.32	100%	3.24	$5.83	TL 28, 12-1N-1E
21-21	#3	1.00	53.40	0.0	0%	0.00			30%	70%		86%	0.86	-23%	$41.19	100%	1.00	$1.80	TL 13, 12-1N-1E
21-22	#3	0.89	54.00	0.0	0%	0.09	10%	60%	30%			48%	0.43	-51%	$26.60	100%	0.89	$1.60	TL 32, 12-1N-1E
21-23	#3	6.95	342.50	0.0	0%	4.87	70%	20%	5%	5%		15%	1.04	-82%	$60.26	100%	6.95	$12.51	TL 52, 12-1N-1E
21-24	#3	1.98	108.60	0.0	0%	0.00		45%	55%			69%	1.36	-40%	$65.68	100%	1.98	$3.56	TL 8, 12-1N-1E
21-25	#3	29.45	1,453.00	0.0	0%	17.67	60%	30%	10%			19%	5.60	-79%	$309.29	100%	29.45	$53.02	TL 15, 12-1N-1E
21-26	#3	0.18	49.30	0.0	0%	0.00		40%	60%			72%	0.13	-49%	$25.32	100%	0.18	$0.32	TL 12, 12-1N-1E
21-27	#3	0.97	52.70	0.0	0%	0.00		50%	50%			65%	0.63	-42%	$30.62	100%	0.97	$1.75	TL 38, 12-1N-1E
21-28		0.33	98.60	0.0	0%	0.00		30%	30%	40%		71%	0.23	-75%	$25.00				TL 22,12-1N-1E
21-29	#3	2.37	119.40	0.0	0%	0.59	25%	50%	15%	10%		38%	0.90	-62%	$45.51	100%	2.37	$4.27	TL 37, 12-1N-1E
21-30	#3	0.58	53.70	0.0	0%	0.00		10%	80%	10%		91%	0.53	-52%	$26.04	100%	0.58	$1.04	TL 51, 12-1N-1E
21-32	#3	2.30	113.40	0.0	0%	0.92	40%	40%	20%			32%	0.74	-67%	$37.85	100%	2.30	$4.14	TL 57, 12-1N-1E
21-33	#3	1.91	93.60	0.0	0%	1.34	70%	20%	5%	5%		15%	0.29	-70%	$28.44	100%	1.91	$3.44	TL 58, 12-1N-1E
21-34	#3	1.93	97.70	0.0	0%	1.25	65%	15%	10%	10%		23%	0.43	-71%	$28.47	100%	1.93	$3.47	TL 61, 12-1N-1E
21-35	#3	2.04	103.30	0.0	0%	1.33	65%	15%	10%	10%		23%	0.46	-72%	$28.69	100%	2.04	$3.69	TL 62, 12-1N-1E
21-36	#3	1.86	94.60	0.0	0%	1.12	60%	20%	10%	10%		24%	0.45	-70%	$28.35	100%	1.86	$3.35	TL 63, 12-1N-1E
21-37	#3	5.25	258.60	0.0	0%	0.53	10%	60%	30%			48%	2.52	-52%	$124.87	100%	5.25	$9.45	TL 37, 1-1N-1E
21-38	#3	3.94	196.90	0.0	0%	0.39	10%	60%	25%	5%		47%	1.85	-53%	$91.91	100%	3.94	$7.09	TL 65, 12-1N-1E
21-39	#3	0.57	49.30	0.0	0%	0.00		40%	60%			72%	0.41	-47%	$26.03	100%	0.57	$1.03	TL 67, 12-1N-1E
21-40		35.13	1,748.50	0.0	0%	0.00		100%				30%	10.54	-72%	$482.68				TL 74, 12-1N-1E
21-41		0.03	49.30	0.0	0%	0.02	50%	50%				15%	0.00	-49%	$25.00				TL 11, 12-1N-1E
22-1		128.76	5,834.10	10.0	0%	45.07	35%	25%	25%	15%		45%	57.30	-55%	$2,650.75				TL 54, 13-1N-1E
22-2	#3	65.25	2,956.70	0.0	0%	45.68	70%	30%				9%	5.87	-87%	$386.43	100%	65.25	$117.47	TL 75, 12-1N-1E
23-1		1.26	82.50	2.0	4%	0.00			100%			100%	1.26	-23%	$63.23				TL 1 OF LOTS 16 & 17, SUNDERLAND AC
23-2		0.30	45.80	2.0	15%	0.00			100%			100%	0.30	-45%	$25.00				TL 4 OF LOTS 17 & 18, SUNDERLAND AC
23-3		0.28	52.70	0.0	0%	0.00			100%			100%	0.28	-53%	$25.00				TL 1 OF LOT 18, SUNDERLAND AC
23-4		0.25	45.80	0.5	5%	0.00			100%			100%	0.25	-45%	$25.00				TL 5 OF LOT 18, SUNDERLAND AC
23-5		0.36	45.80	0.0	0%	0.00			100%			100%	0.36	-45%	$25.00				TL 2 OF LOTS 18 & 19, SUNDERLAND AC
23-6		0.53	45.80	0.5	2%	0.00			100%			100%	0.53	-44%	$25.51				TL 3 OF LOT 19, SUNDERLAND AC
23-7		0.53	45.80	0.0	0%	0.00			100%			100%	0.53	-45%	$25.00				TL 1 OF LOT 20, SUNDERLAND AC
23-8		0.45	45.80	0.0	0%	0.00					100%	20%	0.09	-45%	$25.00				TL 1 OF LOT 21, SUNDERLAND AC
23-9		0.26	45.80	0.0	0%	0.00					100%	20%	0.05	-45%	$25.00				TL 1 OF LOT 22, SUNDERLAND AC
23-11		0.07	45.30	0.0	0%	0.00					100%	20%	0.01	-45%	$25.00				TL 3 OF LOTS 22 & 23, SUNDERLAND AC
23-12		0.08	45.80	0.0	0%	0.00					100%	20%	0.02	-45%	$25.00				TL 6 OF LOT 23, SUNDERLAND AC
23-13		1.25	88.70	48.0	88%	0.00				75%	25%	65%	0.81	85%	$164.42				PT LOT 1 & PT LOTS 2-6, AYERS ADD
23-19		0.20	45.80	8.4	96%	0.00				10%	90%	26%	0.05	-45%	$25.00				LOT 7, AYERS ADD
23-20		1.47	86.90	47.0	73%	0.00			75%	25%		95%	1.40	117%	$188.52				LOTS 8-13 & 14, AYERS ADD
23-27		0.80	95.65	18.0	52%	0.40	50%		50%			50%	0.40	-31%	$66.02				TL 1 OF LOTS 15-18, AYERS ADD
23-30		0.55	42.75	16.0	67%	0.17	30%	10%	60%			63%	0.35	36%	$58.27				TL 2 OF LOTS 18-19, AYERS ADD
23-34		0.78	45.80	2.5	7%	0.00					100%	20%	0.16	-45%	$25.00				TL 20 OF LOTS 24 & 25, SUNDERLAND AC
23-35		0.80	69.30	2.0	6%	0.00		100%				30%	0.24	-64%	$25.00				TL 1 OF LOT 27, SUNDERLAND AC
23-36		0.46	46.80	2.0	10%	0.00		100%				30%	0.14	-47%	$25.00				TL 23 OF LOT 27, SUNDERLAND AC
23-37		0.18	45.80	2.0	26%	0.00		100%				30%	0.05	-45%	$25.00				TL 13 OF LOT 27, SUNDERLAND AC
23-38		0.27	46.80	2.0	17%	0.00		100%				30%	0.08	-47%	$25.00				TL 14 OF LOT 27, SUNDERLAND AC
23-39		0.17	45.80	0.0	0%	0.00		100%				30%	0.05	-45%	$25.00				TL 19 OF LOT 27, SUNDERLAND AC
23-40		0.53	47.30	2.0	9%	0.00		100%				30%	0.16	-47%	$25.00				TL 3 OF LOT 27, SUNDERLAND AC
23-41		0.43	47.30	0.0	0%	0.00		100%				30%	0.13	-47%	$25.00				TL 4 OF LOT 27, SUNDERLAND AC
23-42		0.39	46.80	2.0	12%	0.00		100%				30%	0.12	-47%	$25.00				TL 5 OF LOT 27, SUNDERLAND AC
23-43		0.41	46.80	0.0	0%	0.00		100%				30%	0.12	-47%	$25.00				TL 6 OF LOT 27, SUNDERLAND AC
23-44		0.29	45.80	2.0	16%	0.00		100%				30%	0.09	-45%	$25.00				TL 7 OF LOT 27, SUNDERLAND AC

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT <10'	10'-14'	14'-18'	18'-28'	>28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
23-45		0.23	45.80	0.0	0%	0.00		100%				30%	0.07	-45%	$25.00				TL 8 OF LOT 27, SUNDERLAND AC
23-46		0.23	45.80	2.0	20%	0.00		100%				30%	0.07	-45%	$25.00				TL 9 OF LOT 27, SUNDERLAND AC
23-47		0.38	45.80	2.0	12%	0.00		100%				30%	0.11	-45%	$25.00				TL 10 OF LOT 27, SUNDERLAND AC
23-48		0.41	46.80	2.0	11%	0.00		100%				30%	0.12	-47%	$25.00				TL 11 OF LOT 27, SUNDERLAND AC
23-49		0.40	46.80	0.0	0%	0.00		100%				30%	0.12	-47%	$25.00				TL 15 OF LOT 27, SUNDERLAND AC
23-50		0.22	45.80	2.0	21%	0.00		100%				30%	0.07	-45%	$25.00				TL 16 OF LOT 27, SUNDERLAND AC
23-51		0.23	45.80	2.0	20%	0.00		100%				30%	0.07	-45%	$25.00				TL 17 OF LOT 27, SUNDERLAND AC
23-52		0.23	45.80	2.0	20%	0.00		100%				30%	0.07	-45%	$25.00				TL 18 OF LOT 27, SUNDERLAND AC
23-53		6.46	416.60	0.0	0%	0.65	10%		50%	40%		82%	5.30	-42%	$242.61				TL 1 OF LOT 28, SUNDERLAND AC
23-54		0.43	48.30	6.5	35%	0.00			20%	80%		84%	0.36	-30%	$33.77				TL 1 OF LOT 29, SUNDERLAND AC
23-55		2.15	136.50	2.5	3%	0.00		50%	50%			65%	1.40	-48%	$70.63				TL 2 OF LOT 29, SUNDERLAND AC
23-56		4.15	224.90	0.0	0%	0.00		5%	75%	20%		93%	3.84	-22%	$175.81				TL 1 OF LOT 30, SUNDERLAND AC
23-57		0.75	89.20	0.0	0%	0.00			25%	75%		85%	0.64	-67%	$29.20				TL 16 OF LOT 31, SUNDERLAND AC
23-58	#3	2.27	108.90	95.0	96%	0.57	25%	5%	70%			72%	1.62	203%	$330.19	100%	2.27	$4.09	N 30' OF LOT 31 & S 120' OF LOT 32, SUNDERLAN
23-59	#3	2.87	137.40	35.0	28%	0.00			100%			100%	2.87	67%	$229.37	100%	2.87	$5.17	N 190' OF LOT 32, SUNDERLAND AC
23-60		1.90	91.60	0.5	1%	0.00		25%	75%			83%	1.57	-20%	$73.12				LOT 33 EXC N 10' OF E 1/2, SUNDERLAND AC
23-62	#3	5.90	312.60	225.0	88%	0.59	10%		90%			90%	5.31	170%	$844.81	50%	2.95	$5.31	LOT 34, SUNDERLAND AC
23-63	#3	5.92	308.10	1.0	0%	1.78	30%	70%				21%	1.24	-77%	$70.25	100%	5.92	$10.66	LOT 35 EXC S 14' & N 30', SUNDERLAND AC
23-65	#3	1.55	72.60	50.0	74%	0.00		100%				30%	0.47	116%	$156.60	100%	1.55	$2.79	TL 26 OF LOT 36, SUNDERLAND AC
23-68		1.75	102.90	0.0	0%	0.00		100%				30%	0.53	-76%	$25.00				TL 3 OF LOT 42, SUNDERLAND AC
23-69		0.46	49.30	0.0	0%	0.09	20%	80%				24%	0.11	-49%	$25.00				TL 7 OF LOT 42, SUNDERLAND AC
23-70		0.29	49.30	0.0	0%	0.15	50%	50%				15%	0.04	-49%	$25.00				TL 13 OF LOT 42, SUNDERLAND AC
23-71		0.50	49.30	0.0	0%	0.00		100%				30%	0.15	-49%	$25.00				TL 4 OF LOT 42, SUNDERLAND AC
23-72		0.58	56.60	0.0	0%	0.00		100%				30%	0.17	-56%	$25.00				TL 16 OF LOT 42, SUNDERLAND AC
23-73		0.23	49.30	0.0	0%	0.00		15%	85%			90%	0.21	-49%	$25.00				TL 1 OF LOT 42, SUNDERLAND AC
23-74		0.25	49.30	0.0	0%	0.00		20%	80%			86%	0.22	-49%	$25.00				TL 10 OF LOT 42, SUNDERLAND AC
23-76		1.49	78.70	0.0	0%	0.89	60%	40%				12%	0.18	-68%	$25.00				TL 8 OF LOT 42, SUNDERLAND AC
23-77		0.40	49.30	0.0	0%	0.00			100%			100%	0.40	-49%	$25.00				TL 9 OF LOT 42, SUNDERLAND AC
23-78		2.22	126.10	0.0	0%	0.00		100%				30%	0.67	-76%	$30.50				TL 2 OF LOT 42, SUNDERLAND AC
23-79		0.47	49.30	0.0	0%	0.00		100%				30%	0.14	-49%	$25.00				TL 5 OF LOT 42, SUNDERLAND AC
23-80		0.65	49.30	0.0	0%	0.00		85%	15%			41%	0.26	-49%	$25.00				TL 6 OF LOT 42, SUNDERLAND AC
23-81	#3	34.00	1,727.20	0.0	0%	23.80	70%	30%				9%	3.06	-88%	$201.36	100%	34.00	$61.21	LOTS 43-45, SUNDERLAND AC
23-82	#3	1.00	49.30	0.0	0%	0.50	50%	30%	20%			29%	0.29	-46%	$26.80	100%	1.00	$1.80	TL 5 OF LOT 52, SUNDERLAND AC
23-83	#3	1.74	106.30	0.0	0%	0.00		50%	50%			65%	1.13	-48%	$54.93	100%	1.74	$3.13	TL 9 OF LOT 52, SUNDERLAND AC
23-85	#3	2.39	109.60	11.5	11%	0.00		65%	35%			55%	1.30	-14%	$94.44	100%	2.39	$4.30	TL 6 OF LOT 52, SUNDERLAND AC
23-86	#3	0.42	49.30	0.0	0%	0.00		65%	35%			55%	0.23	-48%	$25.76	100%	0.42	$0.76	TL 12 OF LOT 52, SUNDERLAND AC
23-87	#3	0.42	49.30	0.0	0%	0.00		30%	70%			79%	0.33	-48%	$25.76	100%	0.42	$0.76	TL 10 OF LOT 52, SUNDERLAND AC
23-88	#3	0.42	49.30	0.0	0%	0.00		100%				30%	0.13	-48%	$25.76	100%	0.42	$0.76	TL 8 OF LOT 52, SUNDERLAND AC
23-89	#3	1.35	73.70	2.0	3%	0.00		70%	30%			51%	0.69	-47%	$39.26	100%	1.35	$2.43	TL 11 OF LOT 52, SUNDERLAND AC
23-91		2.20	91.60	0.0	0%	0.00		3%	90%	7%		97%	2.12	6%	$97.23				LOT 33 EXC N 10' OF W 1/2, SUNDERLAND AC
23-93		1.20	77.90	0.0	0%	1.20	100%					0%	0.00	-68%	$25.00				TL 14 OF LOT 42, SUNDERLAND AC
23-94	#3	0.81	52.20	2.0	6%	0.00		45%	55%			69%	0.55	-38%	$32.17	100%	0.81	$1.46	TL 13 OF LOT 52, SUNDERLAND AC
23-95		0.45	74.90	5.0	26%	0.00			85%	10%	5%	94%	0.42	-56%	$32.62				TL 21 OF LOT 25, SUNDERLAND AC
23-96		4.10	217.70	0.0	0%	0.00			40%	60%		88%	3.61	-24%	$165.25				TL 17 OF LOT 31, SUNDERLAND AC
23-97		0.17	45.80	0.0	0%	0.00					100%	20%	0.03	-45%	$25.00				TL 2 OF LOT 27, SUNDERLAND AC
23-98		0.26	45.80	0.0	0%	0.00					100%	20%	0.05	-45%	$25.00				TL 2 OF LOT 20, SUNDERLAND AC***DRAINAGE ONLY
23-99		0.05	45.80	0.0	0%	0.05	100%					0%	0.00	-45%	$25.00				TL 15 OF LOT 42, SUNDERLAND AC
23-100		0.48	49.70	2.0	10%	0.00			100%			100%	0.48	-45%	$27.28				TL 2 OF LOT 30, SUNDERLAND AC
23-101	#3	22.27	1,511.60	0.0	0%	1.11	5%	95%				29%	6.35	-78%	$330.78	100%	22.27	$40.09	LOTS 39 & 40, SUNDERLAND AC
23-102	#3	5.21	461.00	128.0	56%	1.04	20%	80%				24%	1.25	-12%	$405.88	100%	5.21	$9.38	LOT 38, SUNDERLAND AC
23-103		1.49	101.40	4.0	6%	0.07	5%	20%	10%	65%		68%	1.01	-44%	$57.01				TL 24 OF LOT 29, SUNDERLAND AC
23-104		0.44	48.30	5.5	29%	0.00				100%		80%	0.35	-36%	$30.70				TL 25 OF LOT 29, SUNDERLAND AC
23-105	#3	2.69	143.80	95.0	81%	0.00		20%	80%			86%	2.31	152%	$362.57	100%	2.69	$4.84	TL 27 OF LOT 36, SUNDERLAND AC
23-106	#3	1.21	58.50	18.0	34%	0.00			100%			100%	1.21	80%	$105.30	100%	1.21	$2.18	TL 28 OF LOT 36, SUNDERLAND AC
23-107		1.07	79.60	40.0	86%	0.00			55%	45%		91%	0.97	89%	$150.60				TL 29 OF LOT 29, SUNDERLAND AC
23-108		0.44	45.80	6.0	31%	0.00			70%	30%		94%	0.41	-24%	$34.84				TL 30 OF LOT 29, SUNDERLAND AC
23-109	#3	1.42	82.80	60.0	97%	0.00		40%	60%			72%	1.02	152%	$208.40	100%	1.42	$2.56	TL 29 OF LOT 36, SUNDERLAND AC
23-110	#3	0.29	51.20	10.2	81%	0.00		100%				30%	0.09	-38%	$31.54	100%	0.29	$0.52	LOT 37, SUNDERLAND AC
23-111		1.16	64.00	3.5	7%	0.00		100%				30%	0.35	-61%	$25.21				TL 1 OF LOT 46, SUNDERLAND AC
23-112		0.25	55.20	2.0	18%	0.00		100%				30%	0.08	-55%	$25.00				TL 17 OF LOT 46, SUNDERLAND AC
23-113		0.71	46.80	25.0	81%	0.21	30%	10%	60%			63%	0.45	85%	$86.74				LOTS 20-21, AYERS ADD
24-5		0.99	47.80	37.5	87%	0.00					100%	20%	0.20	127%	$108.42				TL 60, 11-1N-1E
24-6		4.80	312.70	130.0	62%	0.00			100%			100%	4.80	80%	$564.37				TL 83, 11-1N-1E
24-7		0.03	45.30	1.2	92%	0.00			100%			100%	0.03	-45%	$25.00				TL 93, 11-1N-1E
24-8		2.04	89.70	70.0	79%	0.00			5%	85%	10%	75%	1.53	135%	$255.59				TL 106, 11-1N-1E
24-9		0.19	45.30	10.0	121%	0.00					100%	20%	0.04	-38%	$28.24				TL 105, 11-1N-1E
24-11		4.79	245.60	195.0	93%	0.00			100%			100%	4.79	200%	$736.18				TL 108, 11-1N-1E
24-12		4.75	214.80	170.0	82%	0.00			75%	25%		95%	4.51	206%	$657.21				TL 109, 11-1N-1E
24-13		1.07	131.00	40.0	86%	0.00					100%	20%	0.21	-12%	$115.81				TL 110, 11-1N-1E
24-14		1.48	100.60	62.5	97%	0.00			20%	80%		84%	1.24	121%	$222.58				TL 111, 11-1N-1E
24-15		0.87	70.70	0.0	0%	0.87	100%					0%	0.00	-65%	$25.00				TL 3, 11-1N-1E
24-16		1.49	67.50	14.0	22%	0.00				50%	50%	50%	0.75	6%	$71.22				TL 123, 11-1N-1E
25-2		2.95	173.20	4.5	3%	0.00					100%	20%	0.59	-77%	$38.99				TL 78, 14-1N-1E
25-7		1.89	66.40	0.0	0%	1.61	85%	15%				5%	0.09	-72%	$25.00				TL 33, 11-1N-1E

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT <10'	10'-14'	14'-18'	18'-28'	>28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
25-8		0.68	45.30	0.5	2%	0.00				10%	90%	26%	0.18	-45%	$25.00				TL 70, 14-1N-1E
25-9		3.18	162.20	135.0	97%	0.00		15%	50%	35%		83%	2.62	195%	$477.94				TL 33, 12-1N-1E
25-10		0.85	48.00	20.0	54%	0.00		25%	25%	25%	25%	58%	0.49	57%	$75.39				TL 344, 13-1N-1E
25-11		3.86	174.90	0.0	0%	3.47	90%	10%				3%	0.12	-86%	$25.00				TL 35, 12-1N-1E
25-14		0.07	45.30	0.0	0%	0.00					100%	20%	0.01	-45%	$25.00				TL 234, 13-1N-1E
25-15		0.68	47.80	28.0	95%	0.00					100%	20%	0.14	68%	$80.44				TL 345, 13-1N-1E
25-16		1.25	63.50	8.0	15%	0.13	10%	10%		5%	75%	22%	0.28	-47%	$33.82				TL 193, 13-1N-1E
25-17		0.63	45.30	0.0	0%	0.63	100%					0%	0.00	-100%					TL 34, 11-1N-1E
25-18	#3	12.18	677.70	525.0	99%	0.00			75%	25%		95%	11.57	185%	$1,930.09	40%	4.87	$8.77	TL 66, 11-1N-1E
25-19		0.80	45.30	0.0	0%	0.80	100%					0%	0.00	-45%	$25.00				TL 85, 11-1N-1E
25-23	#3	4.37	380.60	125.0	66%	0.44	10%	25%	25%	40%		65%	2.82	22%	$464.31	50%	2.19	$3.94	TL 3 OF BLOCK 1, HEINTZ IND PK
25-24	#3	4.44	384.60	110.0	57%	1.11	25%		40%	35%		68%	3.02	13%	$433.80	50%	2.22	$4.00	TL 13 OF BLOCK 1, HEINTZ IND PK
25-25	#3	1.62	92.90	47.0	67%	0.16	10%	5%	50%	35%		80%	1.29	99%	$185.00	50%	0.81	$1.46	TL 8 OF BLOCK 1, HEINTZ IND PK
25-26	#3	1.23	65.70	40.0	75%	0.00		5%	70%	25%		92%	1.13	142%	$158.67	50%	0.62	$1.12	TL 9 OF BLOCK 1, HEINTZ IND PK
25-27		0.24	45.30	0.0	0%	0.24	100%					0%	0.00	-45%	$25.00				TL 10 OF BLOCK 1, HEINTZ IND PK
25-28		1.63	86.50	9.0	13%	0.00		5%	65%	30%		91%	1.48	6%	$91.41				TL 6 OF BLOCK 1, HEINTZ IND PK
25-29		1.62	86.50	57.0	81%	0.00		10%	45%	45%		84%	1.36	147%	$213.39				TL 2 OF BLOCK 1, HEINTZ IND PK
25-30		1.32	68.00	45.0	78%	0.00		20%	40%	40%		78%	1.03	145%	$166.42				TL 7 OF BLOCK 1, HEINTZ IND PK
25-31	#3	2.38	269.60	45.0	43%	1.19	50%	50%				15%	0.36	-48%	$139.90	100%	2.38	$4.28	TL 4 OF BLOCK 2, HEINTZ IND PK
25-32	#3	5.94	242.40	190.0	73%	1.49	25%	75%				23%	1.34	137%	$575.45	100%	5.94	$10.69	TL 5 OF BLOCK 2, HEINTZ IND PK
25-33	#3	2.97	140.50	85.0	66%	0.00		90%	10%			37%	1.10	98%	$278.28	50%	1.49	$2.68	BLOCK 3, HEINTZ IND PK
25-36	#3	0.01	45.30	0.1	23%	0.00		100%				30%	0.00	-45%	$25.02	100%	0.01	$0.02	LOT C, HEINTZ IND PK
25-37	#3	0.01	45.30	0.1	23%	0.00		100%				30%	0.00	-45%	$25.02	100%	0.01	$0.02	LOT D, HEINTZ IND PK
25-38		0.02	45.30	0.3	86%	0.00		100%				30%	0.01	-45%	$25.00				LOT E, HEINTZ IND PK
25-39		2.63	131.40	60.0	52%	0.00			60%	40%		92%	2.42	105%	$269.83				TL 11 OF BLOCK 1, HEINTZ IND PK
25-41		0.94	46.70	19.0	46%	0.05	5%		35%	60%		83%	0.78	84%	$86.09				TL 76, 12-1N-1E
25-42		6.56	349.00	285.0	100%	0.00		10%	45%	45%		84%	5.51	189%	$1,007.69				TL 112, 11-1N-1E
25-45		0.22	45.30	0.0	0%	0.00				100%		80%	0.18	-45%	$25.00				TL 387, 13-1N-1E
25-46		0.63	45.30	3.0	11%	0.35	55%			45%		36%	0.23	-45%	$25.00				TL 77, 12-1N-1E
25-47		0.69	45.30	15.0	50%	0.14	20%			80%		64%	0.44	32%	$59.98				TL 78, 12-1N-1E
25-48		3.68	170.40	157.0	98%	0.00		15%	15%	70%		76%	2.78	219%	$543.34				TL 79, 12-1N-1E
25-49		4.62	237.90	200.0	99%	0.00			5%	95%		81%	3.74	195%	$701.44				TL 80, 12-1N-1E
25-50		3.69	188.00	157.0	98%	0.18	5%		40%	55%		84%	3.10	197%	$558.05				TL 121, 11-1N-1E
25-51		4.69	219.50	155.0	76%	0.00				50%	50%	50%	2.35	136%	$518.19				TL 146, 14-1N-1E
25-52		0.06	46.30	0.0	0%	0.00					100%	20%	0.01	-46%	$25.00				TL 394, 13-1N-1E
25-53		2.24	124.10	22.0	23%	0.00					100%	20%	0.45	-36%	$78.82				TL 147, 14-1N-1E
25-54	#3	1.38	62.60	55.0	91%	0.14	10%	80%	10%			34%	0.47	171%	$169.74	100%	1.38	$2.48	TL 12 OF BLOCK 2, HEINTZ IND PK
25-55	#3	3.61	74.30	130.0	83%	0.36	10%	90%				27%	0.97	433%	$395.67	100%	3.61	$6.50	TL 14 OF BLOCK 2, HEINTZ IND PK
26-1		2.04	77.00	0.0	0%	0.00		90%	10%			37%	0.75	-55%	$34.57				TL 21, 12-1N-1E
26-2		1.27	57.50	7.0	13%	0.00					100%	20%	0.25	-48%	$30.18				TL 104, 13-1N-1E
26-3		3.08	140.50	45.0	34%	0.15	5%	15%	15%	65%		72%	2.20	57%	$220.12				TL 72, 12-1N-1E
26-4		0.90	48.50	0.0	0%	0.00		10%	30%	30%	30%	63%	0.57	-46%	$25.97				TL 384, 13-1N-1E
26-5		2.28	121.90	80.0	81%	0.11	5%		75%	20%		91%	2.07	152%	$307.04				TL 389, 13-1N-1E
27-1		1.87	92.90	39.0	48%	0.00		10%	20%	25%	45%	52%	0.97	59%	$147.89				TL 16, 13-1N-1E
27-2		2.18	107.90	80.0	84%	0.22	10%		40%	50%		80%	1.74	171%	$291.89				TL 388, 13-1N-1E
27-3		0.25	45.30	10.9	100%	0.00					100%	20%	0.05	-31%	$31.18				TL 390, 13-1N-1E
27-4		0.27	45.30	9.0	77%	0.00					100%	20%	0.05	-42%	$26.33				TL 391, 13-1N-1E
27-5		0.21	45.30	3.6	39%	0.00			100%			100%	0.21	-45%	$25.00				TL 392, 13-1N-1E
28-1	#3	11.10	819.80	0.0	0%	0.00		70%	30%			51%	5.66	-66%	$279.26	100%	11.10	$19.98	TL 1, 1-1N-1E
28-2	#3	0.59	53.70	0.0	0%	0.00			100%			100%	0.59	-48%	$28.08	100%	0.59	$1.06	TL 10, 1-1N-1E
28-3	*	0.73	135.90	0.0	0%	0.00					100%	20%	0.15	-82%	$25.00				TL 13, 1-1N-1E
28-4	*	1.93	338.40	0.0	0%	0.00					100%	20%	0.39	-93%	$25.00				TL 14, 1-1N-1E
28-5	*	0.41	85.70	0.0	0%	0.41	100%					0%	0.00	-71%	$25.00				TL 303, 1-1N-1E
28-6	*	0.44	85.70	0.0	0%	0.00					100%	20%	0.09	-71%	$25.00				TL 31, 1-1N-1E
28-7	*	0.42	85.70	0.0	0%	0.00					100%	20%	0.08	-71%	$25.00				TL 34, 1-1N-1E
28-8	*	0.40	85.70	0.0	0%	0.00					100%	20%	0.08	-71%	$25.00				TL 19, 1-1N-1E
28-9	*	0.44	85.70	0.0	0%	0.00					100%	20%	0.09	-71%	$25.00				TL 20, 1-1N-1E
28-10	*	0.60	120.70	0.0	0%	0.60	100%					0%	0.00	-79%	$25.00				TL 21, 1-1N-1E
28-11	*	0.39	90.10	0.0	0%	0.39	100%					0%	0.00	-72%	$25.00				TL 22, 1-1N-1E
28-12	*	0.40	90.10	0.0	0%	0.00					100%	20%	0.08	-72%	$25.00				TL 23, 1-1N-1E
28-13	*	0.37	90.10	0.0	0%	0.00					100%	20%	0.07	-72%	$25.00				TL 24, 1-1N-1E
28-14	*	0.35	90.10	0.0	0%	0.00					100%	20%	0.07	-72%	$25.00				TL 25, 1-1N-1E
28-15	*	0.34	90.10	0.0	0%	0.34	100%					0%	0.00	-72%	$25.00				TL 26, 1-1N-1E
28-16	*	0.34	90.10	0.0	0%	0.34	100%					0%	0.00	-72%	$25.00				TL 27, 1-1N-1E
28-17	*	0.34	90.10	0.0	0%	0.34	100%					0%	0.00	-72%	$25.00				TL 28, 1-1N-1E
28-18	*	1.57	303.10	0.0	0%	0.00					100%	20%	0.31	-92%	$25.00				TL 29, 1-1N-1E
28-21		2.35	371.30	0.0	0%	0.00					100%	20%	0.47	-93%	$25.00				TL 32, 1-1N-1E
28-24	*#3	68.92	3,258.80	7.0	0%	10.34	15%		25%		60%	37%	25.50	-60%	$1,310.54	100%	68.92	$124.07	TL 9, 1-1N-1E
28-25	*	2.15	195.90	0.0	0%	0.00					100%	20%	0.43	-87%	$25.00				TL 12, 1-1N-1E
28-27		2.11	120.60	0.0	0%	0.00		5%	15%	20%	60%	45%	0.94	-64%	$43.00				TL 40, 1-1N-1E
28-28	*	0.39	85.70	0.0	0%	0.39	100%					0%	0.00	-71%	$25.00				TL 45, 1-1N-1E
28-29	*#3	3.01	142.30	53.0	40%	0.00					100%	20%	0.60	22%	$173.45	100%	3.01	$5.42	TL 64, 2-1N-1E
28-30	*#3	3.26	437.40	80.0	56%	0.98	30%		5%	65%		57%	1.86	-31%	$302.99	100%	3.26	$5.87	TL 43, 1-1N-1E
28-31	*	0.18	57.10	0.0	0%	0.18	100%					0%	0.00	-56%	$25.00				TL 44, 1-1N-1E

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT (10'	10'-14'	14'-18'	18'-28'	)28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
28-32	*	1.25	177.50	0.0	0%	0.00					100%	20%	0.25	-86%	$25.00				TL 46, 1-1N-1E
28-33	#3	6.50	304.10	0.0	0%	0.00				100%		80%	5.20	-18%	$249.86	100%	6.50	$11.70	TL 35, 1-1N-1E
28-34	#3	19.80	926.50	0.0	0%	0.00			5%	95%		81%	16.04	-17%	$770.18	100%	19.80	$35.65	TL 36, 1-1N-1E
28-35	#3	113.56	5,593.20	0.0	0%	0.00		20%	40%	40%		78%	88.58	-24%	$4,261.23	100%	113.56	$204.44	TL 38, 1-1N-1E
28-36	#3	14.70	724.00	0.0	0%	0.00		50%	25%	25%		60%	8.82	-41%	$430.42	100%	14.70	$26.46	TL 39, 1-1N-1E
28-37	*	1.31	94.90	0.0	0%	0.00					100%	20%	0.26	-74%	$25.00				TL 41, 1-1N-1E
28-38	#3	13.76	677.70	190.0	32%	1.38	10%	90%				27%	3.72	3%	$698.47	100%	13.76	$24.77	TL 42, 1-1N-1E
29-2	*#3	22.13	900.40	1.0	0%	6.64	30%	45%	25%			39%	8.52	-52%	$432.71	100%	22.13	$39.84	TL 11, 1-1N-1E
30-1	#3	28.95	1,454.90	0.0	0%	17.37	60%	40%				12%	3.47	-85%	$211.23	100%	28.95	$52.12	TL 69, 12-1N-1E
30-2	#3	4.25	466.10	0.0	0%	0.21	5%	95%				29%	1.21	-86%	$63.13	100%	4.25	$7.65	TL 7 OF LOT 46, SUNDERLAND AC
30-4		2.98	291.10	0.0	0%	0.89	30%	70%				21%	0.63	-90%	$28.66				TL 2 OF LOT 46, SUNDERLAND AC
30-5	#3	0.81	55.20	0.5	1%	0.41	50%	50%				15%	0.12	-52%	$26.46	100%	0.81	$1.46	TL 3 OF LOT 46, SUNDERLAND AC
30-6	#3	1.25	89.90	0.0	0%	0.06	5%	95%				29%	0.36	-70%	$27.25	100%	1.25	$2.25	TL 4 OF LOT 46, SUNDERLAND AC
30-7	#3	1.25	82.90	0.0	0%	0.50	40%	60%				18%	0.23	-67%	$27.25	100%	1.25	$2.25	TL 5 OF LOT 46, SUNDERLAND AC
30-8	#3	1.03	56.90	0.0	0%	0.41	40%	60%				18%	0.19	-53%	$26.85	100%	1.03	$1.85	TL 6 OF LOT 46, SUNDERLAND AC
31-2	#3	5.66	239.40	0.0	0%	2.83	50%	50%				15%	0.85	-80%	$49.07	100%	5.66	$10.19	TL 42, 12-1N-1E
31-3	#3	2.24	158.30	0.0	0%	1.12	50%	50%				15%	0.34	-82%	$29.03	100%	2.24	$4.03	TL 46, 12-1N-1E
32-1		0.23	45.30	0.0	0%	0.00					100%	20%	0.05	-45%	$25.00				TL 377, 13-1N-1E
32-2		0.16	45.30	0.0	0%	0.00					100%	20%	0.03	-45%	$25.00				TL 131, 13-1N-1E
32-3		0.33	45.30	0.0	0%	0.00					100%	20%	0.07	-45%	$25.00				TL 44, 13-1N-1E
32-5		2.62	122.90	0.0	0%	0.79	30%		30%	30%	10%	56%	1.47	-45%	$67.20				TL 316, 13-1N-1E
32-6		1.41	64.30	0.0	0%	0.42	30%	20%	10%	35%	5%	45%	0.63	-55%	$29.06				TL 317, 13-1N-1E
33-2		1.82	82.50	0.0	0%	0.55	30%		10%	30%	30%	40%	0.73	-60%	$33.34				TL 2, 13-1N-1E
34-1		2.10	100.10	0.0	0%	0.74	35%		5%	40%	20%	41%	0.86	-61%	$39.43				TL 335, 13-1N-1E
34-2		0.20	45.30	0.0	0%	0.00					100%	20%	0.04	-45%	$25.00				TL 141, 13-1N-1E
34-3		1.27	73.80	6.4	12%	0.00				10%	90%	26%	0.33	-57%	$32.03				TL 176, 13-1N-1E
34-5		0.60	45.30	0.0	0%	0.00					100%	20%	0.12	-45%	$25.00				TL 173, 13-1N-1E
34-6		0.53	45.30	4.8	21%	0.00					100%	20%	0.11	-45%	$25.00				TL 174, 13-1N-1E
34-7		0.08	45.30	0.0	0%	0.00					100%	20%	0.02	-45%	$25.00				TL 175, 13-1N-1E
34-8		0.06	45.30	0.0	0%	0.00					100%	20%	0.01	-45%	$25.00				TL 218, 13-1N-1E
34-9		0.70	45.30	27.0	89%	0.00					100%	20%	0.14	72%	$77.97				TL 243, 13-1N-1E
34-10		0.71	45.30	0.6	2%	0.00					100%	20%	0.14	-45%	$25.00				TL 102, 13-1N-1E
34-12		0.53	50.20	20.0	87%	0.00					100%	20%	0.11	15%	$57.86				TL 139, 18-1N-2E
34-13		0.11	45.30	4.0	83%	0.00					100%	20%	0.02	-45%	$25.00				TL 235, 18-1N-2E
34-14		0.50	45.30	0.0	0%	0.00					100%	20%	0.10	-45%	$25.00				TL 236, 18-1N-2E
34-15		0.63	45.30	0.0	0%	0.00					100%	20%	0.13	-45%	$25.00				TL 239, 18-1N-2E
34-16		0.24	45.30	10.0	96%	0.00					100%	20%	0.05	-37%	$28.70				TL 247, 18-1N-2E
34-17		0.28	45.30	0.8	7%	0.00					100%	20%	0.06	-45%	$25.00				TL 257, 18-1N-2E
34-18		0.55	45.30	0.0	0%	0.00					100%	20%	0.11	-45%	$25.00				TL 159, 18-1N-2E
34-19		0.45	45.30	2.5	13%	0.00				60%	40%	56%	0.25	-45%	$25.00				TL 163, 18-1N-2E
34-20		0.55	45.30	20.0	83%	0.00				100%		80%	0.44	61%	$73.16				TL 202, 18-1N-2E
34-21		0.28	45.30	0.0	0%	0.00			50%	50%		90%	0.25	-45%	$25.00				TL 221, 18-1N-2E
34-22		1.11	55.70	6.0	12%	0.00			20%	80%		84%	0.93	5%	$58.61				TL 203, 18-1N-2E
34-24		0.56	45.30	0.0	0%	0.00				100%		80%	0.45	-45%	$25.00				TL 147, 13-1N-1E
34-25		0.29	45.30	0.0	0%	0.00				100%		80%	0.23	-45%	$25.00				TL 220, 13-1N-1E
34-26		0.26	45.30	0.0	0%	0.16	60%			40%		32%	0.08	-45%	$25.00				TL 265, 13-1N-1E
34-27		1.06	50.40	2.0	4%	0.95	90%		10%			10%	0.11	-50%	$25.00				TL 272, 13-1N-1E
34-28		0.29	45.30	0.5	4%	0.00				100%		80%	0.23	-45%	$25.00				TL 211, 13-1N-1E
34-29		0.50	45.30	0.0	0%	0.00			30%	70%		86%	0.43	-45%	$25.00				TL 148, 13-1N-1E
34-30		0.98	49.30	40.0	94%	0.00				60%	40%	56%	0.55	166%	$131.14				TL 152, 13-1N-1E
34-31		0.49	45.30	0.0	0%	0.00			55%	45%		91%	0.45	-45%	$25.00				TL 153, 13-1N-1E
34-33		2.39	145.90	1.0	1%	1.20	50%		35%	15%		47%	1.12	-63%	$54.10				TL 204, 13-1N-1E
34-36		0.28	45.30	0.0	0%	0.00				100%		80%	0.22	-45%	$25.00				TL 189, 13-1N-1E
34-37		0.12	45.30	0.8	15%	0.00			10%	90%		82%	0.10	-45%	$25.00				TL 238, 13-1N-1E
34-38		1.45	72.70	0.0	0%	0.07	5%		65%	15%	15%	80%	1.16	-27%	$53.13				TL 159, 13-1N-1E
34-39		1.45	72.70	0.9	0%	0.29	20%		30%	50%		70%	1.02	-36%	$46.49				TL 187, 13-1N-1E
34-40		2.53	128.50	0.0	0%	0.63	25%		55%	20%		71%	1.80	-36%	$82.27				TL 160, 13-1N-1E
34-41		2.70	130.10	2.0	2%	0.81	30%		70%			70%	1.89	-29%	$91.86				TL 155, 13-1N-1E
34-42		1.35	63.90	0.0	0%	0.41	30%		70%			70%	0.95	-32%	$43.28				TL 156, 13-1N-1E
34-43		0.52	45.30	1.2	5%	0.00			100%			100%	0.52	-40%	$27.00				TL 288, 13-1N-1E
34-44		0.44	45.30	0.5	3%	0.09	20%		80%			80%	0.35	-45%	$25.00				TL 151, 13-1N-1E
34-45		1.07	53.90	6.0	13%	0.00			100%			100%	1.07	20%	$64.91				TL 154, 13-1N-1E
34-46		0.54	45.30	2.4	10%	0.22	40%		60%			60%	0.32	-45%	$25.00				TL 295, 13-1N-1E
34-47		0.50	45.30	2.0	9%	0.00			80%	20%		96%	0.48	-40%	$27.28				TL 160, 18-1N-2E
34-49		1.00	59.20	40.0	92%	0.00			40%	60%		88%	0.88	147%	$146.31				TL 215, 18-1N-2E
34-50		0.50	48.30	4.0	18%	0.00			75%	25%		95%	0.48	-33%	$32.36				TL 162, 18-1N-2E
34-51		0.94	45.30	1.0	2%	0.47	50%			50%		40%	0.38	-45%	$25.00				TL 125, 18-1N-2E
34-53		1.72	90.60	0.0	0%	0.00			90%	10%		98%	1.69	-15%	$77.20				TL 82, 13-1N-1E
34-54		1.25	56.60	0.0	0%	0.50	40%		20%	40%		52%	0.65	-47%	$29.77				TL 58, 13-1N-1E
34-55		3.25	149.50	0.0	0%	0.81	25%		55%	20%		71%	2.31	-29%	$105.68				TL 63, 13-1N-1E
34-56		1.20	57.40	0.0	0%	0.24	20%		80%			80%	0.96	-23%	$43.97				TL 181, 13-1N-1E
34-57		1.20	57.90	0.0	0%	0.30	25%		75%			75%	0.90	-29%	$41.22				TL 182, 13-1N-1E
34-58		1.90	90.60	0.0	0%	0.57	30%		70%			70%	1.33	-33%	$60.91				TL 158, 13-1N-1E
34-59		2.87	130.00	0.0	0%	1.87	65%		35%			35%	1.00	-65%	$46.01				TL 183, 13-1N-1E

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT (10'	10'-14'	14'-18'	18'-28'	)28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
34-60		3.20	144.90	0.0	0%	0.64	20%		80%			80%	2.56	-19%	$117.25				TL 213, 18-1N-2E
34-61		0.28	45.30	0.0	0%	0.00			50%	50%		90%	0.25	-45%	$25.00				TL 297, 18-1N-2E
34-62		2.87	130.00	0.0	0%	1.44	50%		20%	30%		44%	1.26	-56%	$57.84				TL 60, 12-1N-1E
34-64		0.27	45.30	0.0	0%	0.00			100%			100%	0.27	-45%	$25.00				TL 351, 13-1N-1E
34-65		0.19	45.30	0.0	0%	0.00			100%			100%	0.19	-45%	$25.00				TL 358, 13-1N-1E
34-66		1.35	63.40	1.6	3%	0.41	30%		70%			70%	0.95	-25%	$47.52				TL 365, 13-1N-1E
34-67		2.01	105.10	0.0	0%	0.60	30%			70%		56%	1.13	-51%	$51.55				TL 331, 18-1N-2E
34-69		0.50	45.30	0.0	0%	0.00					100%	20%	0.10	-45%	$25.00				TL 379, 13-1N-1E
34-72		2.06	93.20	0.0	0%	0.82	40%			40%	20%	36%	0.74	-64%	$33.93				TL 293, 13-1N-1E
34-73		0.09	45.30	0.4	10%	0.00					100%	20%	0.02	-45%	$25.00				TL 393, 13-1N-1E
34-74		0.45	50.20	0.0	0%	0.00			100%			100%	0.45	-50%	$25.00				TL 310, 13-1N-1E
35-1		11.09	560.70	0.0	0%	0.00		5%	95%			97%	10.70	-13%	$490.14				TL 39, 7-1N-2E
35-2		0.53	58.10	0.0	0%	0.00		100%				30%	0.16	-57%	$25.00				TL 54, 7-1N-2E
35-3		0.27	53.20	0.0	0%	0.00		95%	5%			34%	0.09	-53%	$25.00				TL 75, 7-1N-2E
35-4	#3	1.70	100.20	0.0	0%	0.00			100%			100%	1.70	-19%	$80.92	100%	1.70	$3.06	TL 68, 7-1N-2E
35-5	#3	0.41	53.20	0.0	0%	0.00			100%			100%	0.41	-52%	$25.74	100%	0.41	$0.74	TL 14, 7-1N-2E
35-6	#3	0.51	53.20	0.0	0%	0.00			100%			100%	0.51	-52%	$25.47	50%	0.26	$0.47	TL 53, 7-1N-2E
35-7	#3	0.51	53.20	0.0	0%	0.00			100%			100%	0.51	-52%	$25.47	50%	0.26	$0.47	TL 57, 7-1N-2E
35-8		0.20	53.20	0.0	0%	0.00			100%			100%	0.20	-53%	$25.00				TL 82, 7-1N-2E
35-9	#3	10.01	502.40	0.0	0%	0.00		50%	50%			65%	6.51	-38%	$312.42	80%	8.01	$14.42	TL 15, 7-1N-2E
35-10	#3	5.00	251.20	0.0	0%	0.00		60%	40%			58%	2.90	-45%	$138.22	60%	3.00	$5.40	TL 17, 7-1N-2E
35-11	#3	18.96	940.30	0.0	0%	5.69	30%	60%	10%			28%	5.31	-71%	$273.85	90%	17.06	$30.71	TL 19, 7-1N-2E
35-12		0.65	53.20	0.0	0%	0.00		100%				30%	0.20	-53%	$25.00				TL 70, 7-1N-2E
35-13		17.31	861.10	7.0	1%	1.73	10%	45%	25%	20%		55%	9.43	-48%	$450.62				TL 6, 18-1N-2E
35-14		1.97	99.90	0.0	0%	0.00		45%	15%	40%		61%	1.19	-45%	$54.59				TL 95, 18-1N-2E
35-15		0.28	49.70	2.0	16%	0.20	70%		30%			30%	0.08	-50%	$25.00				TL 67, 7-1N-2E
35-16	#3	5.00	248.70	0.0	0%	0.00		60%	40%			58%	2.90	-44%	$138.22	60%	3.00	$5.40	TL 18, 7-1N-2E
35-17	#3	5.66	290.00	0.0	0%	0.00		50%	50%			65%	3.68	-38%	$178.69	100%	5.66	$10.19	TL 89, 7-1N-2E
35-18	#3	1.00	53.20	0.0	0%	0.00			100%			100%	1.00	-11%	$47.60	100%	1.00	$1.80	TL 93, 7-1N-2E
36-1		25.61	1,160.00	338.0	30%	2.05	8%		7%	35%	50%	45%	11.52	23%	$1,423.60				TL 285, 18-1N-2E
36-5		0.79	0.00	0.0	0%	0.04	5%	5%		30%	40%	34%	0.26	ERR	$25.00				TL 345, 18-1N-2E
38-1		7.74	398.20	0.0	0%	0.00			100%			100%	7.74	-11%	$354.49				TL 87, 7-1N-2E
38-2	#3	0.78	55.20	0.0	0%	0.00			100%			100%	0.78	-33%	$37.13	100%	0.78	$1.40	TL 64, 7-1N-2E
38-3	#3	1.11	60.10	0.0	0%	0.00			100%			100%	1.11	-12%	$52.84	100%	1.11	$2.00	TL 65, 7-1N-2E
38-4	#3	1.55	83.20	0.0	0%	0.00		20%	80%			86%	1.33	-23%	$63.34	100%	1.55	$2.79	TL 66, 7-1N-2E
38-5	#3	16.77	982.60	0.0	0%	7.55	45%		55%			55%	9.22	-54%	$452.62	100%	16.77	$30.19	TL 81, 7-1N-2E
38-6		19.00	973.20	0.0	0%	19.00	100%					0%	0.00	-97%	$25.00				TL 33, 6-1N-2E***DRAINAGE ONLY
38-7	#3	1.44	105.00	0.0	0%	0.00			100%			100%	1.44	-35%	$68.54	100%	1.44	$2.59	TL 21, 6-1N-2E
38-8	#3	0.36	72.90	15.6	99%	0.00			100%			100%	0.36	-20%	$58.48	100%	0.36	$0.65	TL 29, 6-1N-2E
38-9	#3	0.07	72.90	3.0	98%	0.00			100%			100%	0.07	-66%	$25.13	100%	0.07	$0.13	TL 30, 6-1N-2E
38-10	#3	0.33	72.90	14.0	97%	0.00		100%				30%	0.10	-42%	$42.23	100%	0.33	$0.59	TL 34, 6-1N-2E
38-11	#3	62.34	3,193.30	0.0	0%	0.00			100%			100%	62.34	-7%	$2,967.39	100%	62.34	$112.23	TL 35, 6-1N-2E
38-12	#3	1.93	140.70	0.0	0%	0.00			100%			100%	1.93	-35%	$91.87	100%	1.93	$3.47	TL 36, 6-1N-2E
38-13	#3	1.38	100.60	59.0	98%	0.00			100%			100%	1.38	121%	$222.05	100%	1.38	$2.48	TL 37, 6-1N-2E
38-14	#3	2.98	217.20	0.0	0%	0.00			100%			100%	2.98	-35%	$141.85	100%	2.98	$5.36	TL 38, 6-1N-2E
38-15	#	43.25	3,152.70	0.0	0%	43.25	100%					0%	0.00	-99%	$25.00				TL 39, 6-1N-2E
38-16	#3	0.34	51.20	0.0	0%	0.00			100%			100%	0.34	-50%	$25.61	100%	0.34	$0.61	TL 92, 7-1N-2E
38-17		5.90	430.10	0.0	0%	0.00		5%	5%	30%	60%	43%	2.51	-73%	$114.34				TL 31, 6-1N-2E
38-18	#3	30.30	2,195.30	0.0	0%	0.00				20%	80%	32%	9.70	-77%	$498.62	100%	30.30	$54.55	TL 24, 6-1N-2E
40-1	#3	0.49	51.20	0.0	0%	0.00			100%			100%	0.49	-49%	$25.88	100%	0.49	$0.88	TL 24, 7-1N-2E
40-2	#3	0.45	51.20	0.0	0%	0.00			100%			100%	0.45	-50%	$25.81	100%	0.45	$0.81	TL 76, 7-1N-2E
40-3	#3	0.76	51.20	0.0	0%	0.00			100%			100%	0.76	-29%	$36.18	100%	0.76	$1.37	TL 55, 7-1N-2E
40-4	#3	0.21	49.70	0.0	0%	0.00			100%			100%	0.21	-49%	$25.38	100%	0.21	$0.38	TL 56, 7-1N-2E
40-5	#3	0.18	49.70	0.0	0%	0.00			100%			100%	0.18	-49%	$25.32	100%	0.18	$0.32	TL 59, 7-1N-2E
40-6	#3	0.17	49.70	0.0	0%	0.00			100%			100%	0.17	-49%	$25.31	100%	0.17	$0.31	TL 80, 7-1N-2E
40-7	#3	1.77	136.40	0.0	0%	0.00			100%			100%	1.77	-36%	$84.25	100%	1.77	$3.19	TL 36, 7-1N-2E
40-8	#3	0.45	49.70	0.0	0%	0.00			100%			100%	0.45	-48%	$25.81	100%	0.45	$0.81	TL 84, 7-1N-2E
40-9	#3	4.85	252.40	0.0	0%	0.00			100%			100%	4.85	-9%	$230.86	100%	4.85	$8.73	TL 23, 7-1N-2E
40-10	#3	1.08	72.60	0.0	0%	0.00			100%			100%	1.08	-29%	$51.41	100%	1.08	$1.94	TL 79, 7-1N-2E
40-11	#3	4.50	253.70	0.0	0%	0.00			100%			100%	4.50	-16%	$214.20	100%	4.50	$8.10	TL 28, 7-1N-2E
40-12	#3	0.48	51.20	0.0	0%	0.00			100%			100%	0.48	-49%	$25.86	100%	0.48	$0.86	TL 25, 7-1N-2E
40-13	#3	3.50	179.30	0.0	0%	0.00			100%			100%	3.50	-7%	$166.60	100%	3.50	$6.30	TL 72, 7-1N-2E
40-14	#3	1.03	51.20	0.0	0%	0.00			100%			100%	1.03	-4%	$49.03	100%	1.03	$1.85	TL 73, 7-1N-2E
40-15	#3	5.06	254.20	0.0	0%	0.00			100%			100%	5.06	-5%	$240.86	100%	5.06	$9.11	TL 29, 7-1N-2E
40-16	#3	1.03	55.70	0.0	0%	0.00		90%	10%			37%	0.38	-52%	$26.85	100%	1.03	$1.85	TL 30, 12-1N-1E
40-17	#3	2.01	100.50	0.0	0%	0.00		80%	10%	10%		42%	0.84	-58%	$42.28	100%	2.01	$3.62	TL 31, 12-1N-1E
40-19	#3	1.02	55.80	0.0	0%	0.00		80%	10%	10%		42%	0.43	-52%	$26.84	100%	1.02	$1.84	TL 36, 12-1N-1E
40-20	#3	0.52	51.20	0.0	0%	0.10	20%	50%		30%		39%	0.20	-49%	$25.94	100%	0.52	$0.94	TL 33, 7-1N-2E
40-21	#3	4.50	230.50	0.0	0%	0.68	15%	65%	10%	10%		38%	1.69	-63%	$85.39	100%	4.50	$8.10	TL 40, 7-1N-2E
40-22	#3	0.79	59.10	0.0	0%	0.08	10%		90%			90%	0.71	-42%	$33.99	100%	0.79	$1.42	TL 34, 7-1N-2E
40-23	#3	0.25	51.20	0.0	0%	0.00		10%	90%			93%	0.23	-50%	$25.45	100%	0.25	$0.45	TL 86, 7-1N-2E
40-24	#3	1.80	94.10	0.0	0%	0.00		30%	70%			79%	1.42	-27%	$68.37	100%	1.80	$3.24	TL 83, 7-1N-2E
40-26	#3	0.55	51.20	0.0	0%	0.11	20%		80%			80%	0.44	-49%	$25.99	100%	0.55	$0.99	TL 58, 7-1N-2E
40-27	#3	0.49	51.20	0.0	0%	0.10	20%		80%			80%	0.39	-49%	$25.88	100%	0.49	$0.88	TL 69, 7-1N-2E

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT <10'	10'-14'	14'-18'	18'-28'	>28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
40-28	#3	0.51	51.20	0.0	0%	0.10	20%		80%			80%	0.41	-49%	$25.92	100%	0.51	$0.92	TL 77, 7-1N-2E
40-29	#3	0.24	51.20	0.0	0%	0.05	20%		80%			80%	0.19	-50%	$25.43	100%	0.24	$0.43	TL 46, 7-1N-2E
40-30	#3	0.25	51.20	0.0	0%	0.05	20%		80%			80%	0.20	-50%	$25.45	100%	0.25	$0.45	TL 51, 7-1N-2E
40-31	#3	1.57	80.40	0.0	0%	0.00		100%				30%	0.47	-65%	$27.83	100%	1.57	$2.83	TL 24, 12-1N-1E
40-32	#3	0.45	51.20	0.0	0%	0.00		100%				30%	0.14	-50%	$25.81	100%	0.45	$0.81	TL 47, 12-1N-1E
40-33	#3	0.68	51.20	0.0	0%	0.00		100%				30%	0.20	-49%	$26.22	100%	0.68	$1.22	TL 74, 7-1N-2E
40-34	#3	1.00	51.20	0.0	0%	0.00		25%	50%	25%		78%	0.78	-27%	$37.30	100%	1.00	$1.80	TL 25, 12-1N-1E
40-35	#3	0.24	51.20	0.0	0%	0.05	20%		80%			80%	0.19	-50%	$25.43	100%	0.24	$0.43	TL 63, 7-1N-2E
40-36	#3	4.58	232.60	0.0	0%	0.00		60%	40%			58%	2.66	-44%	$129.91	100%	4.58	$8.25	TL 78, 7-1N-2E
40-37	#3	0.27	51.20	0.0	0%	0.05	20%		80%			80%	0.22	-50%	$25.49	100%	0.27	$0.49	TL 88, 7-1N-2E
40-38	#3	0.18	51.20	0.0	0%	0.09	50%	50%				15%	0.03	-51%	$25.32	100%	0.18	$0.32	TL 90, 7-1N-2E
40-40	#3	3.31	165.80	0.0	0%	0.00		100%				30%	0.99	-69%	$51.44	100%	3.31	$5.96	TL 97, 7-1N-2E
40-41	#5	1.73	126.10	0.0	0%	0.00				100%		80%	1.38	-45%	$69.40	100%	1.73	$6.01	TL 103, 7-1N-2E
40-42	#5	28.24	2,058.50	0.0	0%	0.00		50%	50%			65%	18.36	-54%	$938.84	100%	28.24	$98.14	TL 95, 7-1N-2E
40-43	#3	0.40	72.90	0.0	0%	0.40	100%					0%	0.00	-65%	$25.72	100%	0.40	$0.72	TL 96, 7-1N-2E
40-44	#3	0.31	72.90	13.3	98%	0.00			100%			100%	0.31	-31%	$50.00	100%	0.31	$0.56	TL 98, 7-1N-2E
40-45	#3	0.79	72.90	34.0	99%	0.00			100%			100%	0.79	75%	$127.71	100%	0.79	$1.42	TL 100, 7-1N-2E
40-46	#3	0.36	72.90	15.0	96%	0.00			100%			100%	0.36	-22%	$56.89	100%	0.36	$0.65	TL 101, 7-1N-2E
42-2	#	0.60	68.50	0.0	0%	0.60	100%					0%	0.00	-64%	$25.00				TL 8, 5-1N-2E
42-4	#	1.80	136.70	0.0	0%	1.80	100%					0%	0.00	-82%	$25.00				TL 15, 5-1N-2E
42-5	#	3.00	205.40	0.0	0%	3.00	100%					0%	0.00	-88%	$25.00				TL 22, 5-1N-2E
42-6	#	0.85	68.50	0.0	0%	0.85	100%					0%	0.00	-64%	$25.00				TL 25, 5-1N-2E
42-7	#	1.67	114.30	0.0	0%	1.67	100%					0%	0.00	-78%	$25.00				TL 26, 5-1N-2E
49-1		0.24	46.30	0.0	0%	0.00					100%	20%	0.05	-46%	$25.00				LOT 1, LONDON AC
49-2		0.51	82.30	0.0	0%	0.00					100%	20%	0.10	-70%	$25.00				LOTS 2 & 3, LONDON AC
49-3		0.25	46.30	10.0	92%	0.00					100%	20%	0.05	-38%	$28.79				LOT 4, LONDON AC
49-4		0.50	48.80	0.0	0%	0.00					100%	20%	0.10	-49%	$25.00				LOTS 5 & 6, LONDON AC
49-6		0.25	46.30	30.0	275%	0.00				25%	75%	35%	0.09	80%	$83.51				LOTS 7-9, LONDON AC
49-9		0.25	46.30	0.0	0%	0.00				100%		80%	0.20	-46%	$25.00				LOT 10, LONDON AC
49-10		0.83	79.80	0.0	0%	0.00			40%	60%		88%	0.73	-58%	$33.45				LOTS 11 & 12, LONDON AC
49-12		0.28	46.30	0.0	0%	0.00			100%			100%	0.28	-46%	$25.00				N 20' OF LOT 14 & S 46.7' OF LOT 15, LONDON A
49-13		1.18	109.80	4.0	8%	0.12	10%		90%			90%	1.06	-46%	$59.24				LOT 16 & 17, LONDON AC
49-14		0.55	100.00	20.0	83%	0.00					100%	20%	0.11	-42%	$58.04				LOT 18 EXC N 49' & LOT 19 EXC W 20' OF N 49'
49-15		0.11	45.80	1.2	25%	0.00					100%	20%	0.02	-45%	$25.00				N 49' OF LOT 18 & W 20' OF N 49' OF LOT 19, L
49-17		0.25	45.80	0.0	0%	0.00					100%	20%	0.05	-45%	$25.00				LOT 20, LONDON AC
49-18		0.50	52.70	15.0	69%	0.00					100%	20%	0.10	-16%	$44.33				LOTS 21 & 22, LONDON AC
49-19		0.26	45.80	0.0	0%	0.00					100%	20%	0.05	-45%	$25.00				LOT 23, LONDON AC
49-20		0.26	45.80	2.0	18%	0.00					100%	20%	0.05	-45%	$25.00				LOT 24, LONDON AC
49-21		0.53	58.10	2.0	9%	0.00				60%	40%	56%	0.30	-57%	$25.00				LOTS 25 & 26, LONDON AC
49-22		0.27	45.80	2.0	17%	0.00			20%	80%		84%	0.23	-45%	$25.00				LOT 27, LONDON AC
49-23		0.46	52.70	2.0	10%	0.00			85%	15%		97%	0.45	-51%	$25.74				LOT 28, LONDON AC
49-24		0.61	57.60	2.0	8%	0.00			100%			100%	0.61	-42%	$33.24				LOT 29, LONDON AC
49-25		0.48	57.60	2.0	10%	0.00		5%	95%			97%	0.46	-54%	$26.51				LOT 30 EXC S 30', LONDON AC
49-26		0.56	57.60	2.0	6%	0.00		30%	70%			79%	0.44	-56%	$25.56				LOT 31, LONDON AC
49-27		0.64	57.60	2.0	7%	0.00		25%	75%			83%	0.53	-49%	$29.48				LOT 32, LONDON AC
49-28		0.64	57.60	2.0	7%	0.00		5%	95%			97%	0.62	-42%	$33.59				LOT 33, LONDON AC
49-29		5.07	231.50	0.0	0%	2.03	40%	30%	30%			39%	1.98	-61%	$90.56				LOT 34, LONDON AC
49-30		1.17	64.30	0.0	0%	0.00		60%	10%	30%		52%	0.61	-57%	$27.86				TL 110, 18-1N-2E
49-31		0.17	45.80	0.0	0%	0.01	5%	15%		80%		69%	0.12	-45%	$25.00				TL 47, 7-1N-2E
49-32		0.24	45.80	2.0	19%	0.17	70%		30%			30%	0.07	-45%	$25.00				TL 50, 7-1N-2E
49-33		0.19	45.80	2.0	24%	0.16	85%		15%			15%	0.03	-45%	$25.00				TL 85, 7-1N-2E
49-34		1.23	58.00	2.0	4%	0.37	30%	35%	20%	15%		43%	0.52	-50%	$29.24				TL 291, 18-1N-2E
49-35		1.26	61.60	0.0	0%	0.19	15%	70%	15%			36%	0.45	-59%	$25.00				TL 73, 18-1N-2E
49-36		0.93	47.30	0.0	0%	0.00		60%	40%			58%	0.54	-47%	$25.00				TL 57, 18-1N-2E
49-37		0.81	45.30	0.0	0%	0.00		65%	35%			55%	0.44	-45%	$25.00				TL 60, 18-1N-2E
49-38		0.31	45.30	2.0	15%	0.09	30%	30%	40%			49%	0.15	-45%	$25.00				TL 62, 7-1N-2E
49-39		0.69	48.80	0.0	0%	0.00		80%	20%			44%	0.30	-49%	$25.00				TL 59, 18-1N-2E
49-40		1.17	81.90	2.0	4%	0.47	40%	50%		10%		23%	0.27	-69%	$25.00				TL 56, 18-1N-2E
49-41		1.08	53.90	2.0	4%	0.32	30%	60%		10%		26%	0.28	-54%	$25.00				TL 52, 18-1N-2E
49-42		1.00	52.60	2.0	5%	0.40	40%	45%		15%		26%	0.26	-52%	$25.00				TL 127, 18-1N-2E
49-43		0.92	46.70	0.0	0%	0.32	35%	40%	5%	20%		33%	0.30	-46%	$25.00				TL 66, 18-1N-2E
49-44		1.71	87.00	2.0	3%	0.34	20%	5%	75%			77%	1.31	-25%	$65.21				TL 103, 18-1N-2E
49-45		1.03	49.40	2.0	4%	0.10	10%		90%			90%	0.93	-3%	$47.76				TL 124, 18-1N-2E
49-46		1.03	50.00	2.0	4%	0.26	25%	10%	55%	10%		66%	0.68	-27%	$36.44				TL 62, 18-1N-2E
49-47		0.85	45.30	0.0	0%	0.21	25%	35%	25%	15%		48%	0.40	-45%	$25.00				TL 117, 18-1N-2E
49-48		1.23	58.50	2.0	4%	0.31	25%	35%	25%	15%		48%	0.58	-45%	$32.06				TL 283, 18-1N-2E
49-49		1.08	51.20	0.0	0%	0.49	45%	15%	25%	15%		42%	0.45	-51%	$25.00				TL 61, 18-1N-2E
49-50		0.61	48.80	2.0	8%	0.15	25%	60%	15%			33%	0.20	-49%	$25.00				TL 71, 18-1N-2E
49-51		0.48	45.30	2.0	10%	0.19	40%		25%	35%		53%	0.25	-45%	$25.00				TL 151, 18-1N-2E
49-52		0.84	55.70	2.0	5%	0.00		75%	25%			48%	0.40	-55%	$25.00				TL 224, 18-1N-2E
49-53		0.46	45.30	2.0	10%	0.14	30%		35%	35%		63%	0.29	-45%	$25.00				TL 225, 18-1N-2E
49-54		1.28	60.30	2.0	4%	0.06	5%	40%	30%	15%		54%	0.69	-39%	$36.96				TL 223, 18-1N-2E
49-55		1.24	59.70	2.0	4%	0.12	10%	45%	30%	15%		56%	0.69	-38%	$36.82				TL 75, 18-1N-2E
49-56		0.47	45.30	2.0	10%	0.14	30%		70%			70%	0.33	-45%	$25.00				TL 67, 18-1N-2E

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT <10'	10'-14'	14'-18'	18'-28'	>28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
49-57		0.78	45.30	3.0	9%	0.00		90%	10%			37%	0.29	-45%	$25.00				TL 238, 18-IN-2E
49-58		2.80	131.90	6.0	5%	0.28	10%	55%	10%	25%		47%	1.30	-43%	$75.53				TL 63, 18-IN-2E
49-59		0.87	103.20	2.5	7%	0.00				100%		80%	0.70	-63%	$38.50				LOTS 39 & 40, LONDON AC
49-63		0.71	46.80	0.0	0%	0.00		65%	35%			55%	0.39	-47%	$25.00				LOT 56, LONDON AC
49-64		1.42	66.40	0.0	0%	0.00			15%	85%		83%	1.18	-19%	$53.98				LOTS 57 & 58, LONDON AC
49-65		0.28	45.30	0.0	0%	0.00					100%	20%	0.06	-45%	$25.00				TL 28, 18-IN-2E
49-66		0.11	45.30	0.0	0%	0.00					100%	20%	0.02	-45%	$25.00				TL 240, 18-IN-2E
49-67		0.04	45.30	0.0	0%	0.00					100%	20%	0.01	-45%	$25.00				TL 241, 18-IN-2E
49-73		0.22	45.30	2.0	21%	0.00				20%	80%	32%	0.07	-45%	$25.00				TL 174, 18-IN-2E
49-74		0.22	45.30	0.0	0%	0.00				20%	80%	32%	0.07	-45%	$25.00				TL 175, 18-IN-2E
49-75		0.22	45.30	0.0	0%	0.00			20%	80%		84%	0.18	-45%	$25.00				TL 176, 18-IN-2E
49-76		0.22	45.30	2.5	26%	0.00			40%	60%		88%	0.19	-45%	$25.00				TL 177, 18-IN-2E
49-77		0.22	45.30	0.0	0%	0.00			100%			100%	0.22	-45%	$25.00				TL 178, 18-IN-2E
49-81		0.71	56.60	5.0	16%	0.00			100%			100%	0.71	-19%	$45.77				TL 211, 18-IN-2E
49-82		0.22	45.30	0.0	0%	0.00			100%			100%	0.22	-45%	$25.00				TL 191, 18-IN-2E
49-83		0.22	45.30	0.0	0%	0.00			100%			100%	0.22	-45%	$25.00				TL 192, 18-IN-2E
49-84		0.22	45.30	0.0	0%	0.00			100%			100%	0.22	-45%	$25.00				TL 193, 18-IN-2E
49-85		0.22	45.30	0.0	0%	0.00			100%			100%	0.22	-45%	$25.00				TL 194, 18-IN-2E
49-86		0.22	45.30	0.0	0%	0.00			100%			100%	0.22	-45%	$25.00				TL 195, 18-IN-2E
49-88		0.22	45.30	0.0	0%	0.00			45%	55%		89%	0.20	-45%	$25.00				TL 197, 18-IN-2E
49-89		0.22	45.30	0.0	0%	0.00				20%	80%	32%	0.07	-45%	$25.00				TL 198, 18-IN-2E
49-90		0.22	45.30	9.0	94%	0.00					100%	20%	0.04	-43%	$25.87				TL 199, 18-IN-2E
49-92		0.22	45.30	0.9	9%	0.00					100%	20%	0.04	-45%	$25.00				TL 107, 18-IN-2E
49-93		0.34	45.30	5.0	34%	0.00					100%	20%	0.07	-45%	$25.00				TL 58, 18-IN-2E
49-94		0.45	49.70	0.0	0%	0.00					100%	20%	0.09	-50%	$25.00				TL 96, 18-IN-2E
49-95		1.02	59.00	0.0	0%	0.00			100%			100%	1.02	-21%	$46.72				TL 106, 18-IN-2E
49-96		0.34	51.70	0.0	0%	0.00					100%	20%	0.07	-52%	$25.00				TL 118, 18-IN-2E
49-97		0.16	45.30	0.0	0%	0.00					100%	20%	0.03	-45%	$25.00				TL 119, 18-IN-2E
49-100		0.58	84.20	0.0	0%	0.00					100%	20%	0.12	-70%	$25.00				TL 137, 18-IN-2E
49-105		0.42	45.30	2.0	11%	0.00			25%	75%		85%	0.36	-45%	$25.00				TL 149, 18-IN-2E
49-106		0.14	45.30	0.5	8%	0.00			100%			100%	0.14	-45%	$25.00				TL 150, 18-IN-2E
49-107		0.10	45.30	1.6	37%	0.00			80%	20%		96%	0.10	-45%	$25.00				TL 217, 18-IN-2E
49-108		2.70	131.70	3.9	3%	0.00			100%			100%	2.70	2%	$134.00				TL 307, 18-IN-2E
49-109		0.11	45.30	0.6	13%	0.00					100%	20%	0.02	-45%	$25.00				TL 309, 18-IN-2E
49-110		0.42	51.70	3.0	16%	0.00			100%			100%	0.42	-47%	$27.19				LOT 13, LONDON AC
49-111		0.33	46.80	0.6	4%	0.00			100%			100%	0.33	-47%	$25.00				S 80' OF LOT 14, LONDON AC
49-112		0.22	45.30	0.0	0%	0.00			100%			100%	0.22	-45%	$25.00				N 53.3' OF LOT 15, LONDON AC
49-113		0.30	47.30	2.0	15%	0.17	55%		45%			45%	0.14	-47%	$25.00				TL 102, 7-IN-2E
49-114		0.31	48.80	2.0	15%	0.16	50%	50%				15%	0.05	-49%	$25.00				TL 360, 18-IN-2E
49-117		4.04	216.10	5.6	3%	0.00			15%	85%		83%	3.35	-22%	$168.42				LOT 59,60&64,61-63, LONDON AC
49-118		0.22		0.0	0%	0.00		100%				30%	0.07	ERR	$25.00				TL 179, 18-IN-2E
49-119		0.01		0.0	0%	0.00					100%	20%	0.00	ERR	$25.00				TL 335, 18-IN-2E
50-1		10.35	471.70	130.0	29%	1.04	10%	10%	10%	20%	50%	39%	4.04	12%	$529.40				TL 11, 18-IN-2E
50-2		0.09	45.30	0.0	0%	0.00		100%				30%	0.03	-45%	$25.00				TL 354, 18-IN-2E
51-1		2.36	107.90	2.0	2%	0.00					100%	20%	0.47	-75%	$26.92				TL 12, 18-IN-2E
51-3		0.27	45.30	3.0	26%	0.00					100%	20%	0.05	-45%	$25.00				TL 226, 18-IN-2E
51-4		3.02	141.40	47.0	36%	0.15	5%	30%	15%	30%	20%	52%	1.57	39%	$196.48				TL 318, 18-IN-2E
52-1		1.80	81.60	0.0	0%	0.00			15%	35%	50%	53%	0.95	-46%	$43.69				TL 24, 18-IN-2E
52-2		0.23	45.30	3.6	36%	0.00					100%	20%	0.05	-45%	$25.00				TL 289, 18-IN-2E
53-1		21.29	1,004.60	130.0	14%	5.32	25%	20%	20%	5%	30%	36%	7.66	-31%	$695.56				TL 122, 18-IN-2E
53-2		0.04	45.30	0.0	0%	0.00					100%	20%	0.01	-45%	$25.00				TL 275, 18-IN-2E
53-3		2.09	127.80	52.0	57%	0.10	5%	25%	70%			78%	1.62	66%	$212.00				TL 266, 18-IN-2E
53-4		0.28	45.30	2.0	16%	0.03	10%		60%	30%		84%	0.24	-45%	$25.00				TL 281, 18-IN-2E
53-5		0.71	45.30	0.5	2%	0.14	20%		60%	20%		76%	0.54	-43%	$26.04				TL 263, 18-IN-2E
53-6		0.41	45.30	2.0	11%	0.00			100%			100%	0.41	-45%	$25.00				TL 301, 18-IN-2E
53-7		0.27	45.30	2.5	21%	0.00			100%			100%	0.27	-45%	$25.00				TL 312, 18-IN-2E
53-8		0.85	45.30	2.0	5%	0.00			80%	20%		96%	0.82	-6%	$42.67				TL 322, 18-IN-2E
53-9		2.82	116.70	116.0	94%	0.00		30%	70%			79%	2.23	251%	$409.46				TL 334, 18-IN-2E
53-10		5.32	279.00	0.0	0%	0.80	15%	25%	25%	35%		61%	3.22	-47%	$147.41				TL 355, 18-IN-2E
54-1		5.29	239.70	0.0	0%	2.38	45%	20%	15%	20%		37%	1.96	-63%	$89.64				TL 2, 18-IN-2E
54-3		0.80	45.30	0.0	0%	0.28	35%				65%	13%	0.10	-45%	$25.00				TL 249, 18-IN-2E
54-4		1.95	97.50	5.0	6%	0.00			10%	40%	50%	52%	1.01	-39%	$59.69				TL 220, 18-IN-2E
54-5		4.07	185.80	0.0	0%	2.04	50%	15%	5%	15%	15%	25%	1.00	-75%	$45.67				TL 43, 18-IN-2E
54-6		4.39	248.20	14.0	7%	0.00			10%	40%	50%	52%	2.28	-43%	$141.65				TL 295, 18-IN-2E
54-7		2.80	177.50	94.0	77%	0.28	10%	60%	30%			48%	1.34	75%	$310.68				TL 319, 18-IN-2E
54-8		0.25	45.30	0.0	0%	0.00			10%	30%	60%	46%	0.12	-45%	$25.00				TL 44, 18-IN-2E
54-10		0.05	2.45	2.0	92%	0.00			100%			100%	0.05	920%	$25.00				TL 326, 18-IN-2E
54-11		1.67	108.80	29.0	40%	0.33	20%	10%	70%			73%	1.22	22%	$132.69				TL 327, 18-IN-2E
54-12		0.95	52.60	41.0	99%				100%			100%	0.95	189%	$152.17				TL 366, 18-IN-2E
55-1		8.10	370.70	0.0	0%	1.62	20%		5%	35%	40%	41%	3.32	-59%	$152.10				TL 104, 18-IN-2E
55-2		5.61	339.30	220.0	90%	0.00				25%	75%	35%	1.96	98%	$672.38				TL 40, 18-IN-2E
55-3		1.00	45.30	0.0	0%	0.00				100%		80%	0.80	-19%	$36.64				TL 82, 18-IN-2E
55-4		6.64	301.50	0.0	0%	1.33	20%		50%	30%		74%	4.91	-25%	$225.04				TL 49, 18-IN-2E
55-5		4.72	214.80	85.0	41%	0.94	20%			10%	70%	22%	1.04	27%	$272.83				TL 97, 18-IN-2E

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT (10'	10'-14'	14'-18'	18'-28'	)28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
55-6		3.59	187.60	124.0	79%	0.00				35%	65%	41%	1.47	111%	$396.04				TL 98, 18-1N-2E
55-7		7.28	338.50	311.0	98%	0.00				85%	15%	71%	5.17	213%	$1,060.95				TL 99, 18-1N-2E
55-8		11.00	538.30	460.0	96%	0.00				25%	75%	35%	3.85	159%	$1,395.43				TL 100, 18-1N-2E
55-9		1.67	97.50	70.0	96%	0.00					100%	20%	0.33	106%	$200.81				TL 22, 17-1N-2E
55-12		0.45	45.30	2.0	10%	0.00				100%		80%	0.36	-45%	$25.00				TL 101, 17-1N-2E
55-15		0.52	45.30	2.0	9%	0.00				90%	10%	74%	0.38	-45%	$25.00				TL 121, 17-1N-2E
55-16		0.50	45.30	2.0	9%	0.00					100%	20%	0.10	-45%	$25.00				TL 124, 17-1N-2E
55-17		0.50	45.30	2.0	9%	0.00					100%	20%	0.10	-45%	$25.00				TL 125, 17-1N-2E
55-18		1.06	58.00	2.0	4%	0.53	50%		50%			50%	0.53	-49%	$29.57				TL 126, 17-1N-2E
55-19		0.50	45.30	2.0	9%	0.00					100%	20%	0.10	-45%	$25.00				TL 127, 17-1N-2E
55-22		0.50	45.30	2.0	9%	0.00					100%	20%	0.10	-45%	$25.00				TL 137, 17-1N-2E
55-23		1.10	66.60	2.0	4%	0.00			55%	45%		91%	1.00	-23%	$51.15				TL 41, 17-1N-2E
55-24		1.34	78.90	2.0	3%	0.34	25%		75%			75%	1.01	-35%	$51.33				TL 136, 17-1N-2E
55-25		1.75	89.50	2.0	3%	0.44	25%	50%	25%			40%	0.70	-58%	$37.36				TL 148, 18-1N-2E
55-26		1.04	49.30	2.0	4%	0.00		100%				30%	0.31	-49%	$25.00				TL 168, 18-1N-2E
55-27		10.41	617.50	105.0	23%	0.00		100%				30%	3.12	-32%	$421.31				TL 13, 17-1N-2E
55-28		3.08	156.80	56.0	42%	0.46	15%	15%	70%			75%	2.29	62%	$253.50				TL 116, 18-1N-2E
55-29		1.30	61.20	4.5	8%	0.00			65%	35%		93%	1.21	10%	$67.30				TL 23, 17-1N-2E
55-30		1.50	74.80	0.0	0%	1.50	100%					0%	0.00	-67%	$25.00				TL 29, 17-1N-2E
55-31		0.70	45.30	2.0	7%	0.00			50%	50%		90%	0.63	-25%	$34.15				TL 131, 17-1N-2E
55-32		3.90	185.80	2.0	1%	0.39	10%		40%	50%		80%	3.12	-20%	$148.20				TL 26, 17-1N-2E
55-34		1.43	69.30	45.0	72%	0.14	10%	45%	45%			59%	0.84	127%	$157.57				TL 228, 18-1N-2E
55-36		0.97	48.50	1.0	2%	0.19	20%		60%	20%		76%	0.74	-25%	$36.41				TL 134, 18-1N-2E
55-37		0.38	45.30	2.0	12%	0.00			60%	40%		92%	0.35	-45%	$25.00				TL 274, 18-1N-2E
55-38		0.65	45.30	2.0	7%	0.13	20%		60%	20%		76%	0.49	-38%	$27.93				TL 119, 17-1N-2E
55-39		0.85	46.60	2.0	5%	0.26	30%	10%	30%	30%		57%	0.48	-41%	$27.49				TL 256, 18-1N-2E
55-40		1.16	58.20	0.0	0%	0.12	10%		40%	50%		80%	0.93	-27%	$42.50				TL 140, 18-1N-2E
55-41		1.03	49.80	0.4	1%	0.10	10%		40%	50%		80%	0.82	-22%	$38.80				TL 205, 18-1N-2E
55-42		0.35	45.30	2.0	13%	0.00			65%	35%		93%	0.33	-45%	$25.00				TL 222, 18-1N-2E
55-43		0.56	45.30	2.0	8%	0.00			100%			100%	0.56	-32%	$30.95				TL 144, 18-1N-2E
55-44		0.38	45.30	2.0	12%	0.13	35%		5%	60%		53%	0.20	-45%	$25.00				TL 299, 18-1N-2E
55-45		0.35	55.70	14.5	95%	0.00					100%	20%	0.07	-25%	$41.63				TL 152, 17-1N-2E
55-46		0.47	45.30	2.0	10%	0.00			40%	60%		88%	0.41	-45%	$25.00				TL 153, 17-1N-2E
55-47		0.42	45.30	2.0	11%	0.00			60%	40%		92%	0.39	-45%	$25.00				TL 155, 17-1N-2E
55-48		0.41	45.30	0.0	0%	0.00				100%		80%	0.33	-45%	$25.00				TL 166, 17-1N-2E
55-50		1.00	75.50	2.0	5%	0.00				25%	75%	35%	0.35	-67%	$25.00				TL 167, 17-1N-2E
55-51		2.08	113.30	70.0	77%	0.21	10%	85%	5%			31%	0.63	89%	$214.57				TL 323, 18-1N-2E
55-52		0.40	45.30	2.0	11%	0.12	30%		10%	60%		58%	0.23	-45%	$25.00				TL 324, 18-1N-2E
55-53		0.25	59.40	10.7	98%	0.00		60%	40%			58%	0.15	-41%	$35.00				TL 325, 18-1N-2E
55-54		1.86	99.70	60.0	74%	0.28	15%	75%	10%			33%	0.60	87%	$186.70				TL 328, 18-1N-2E
55-55		0.48	45.30	2.0	10%	0.00			45%	55%		89%	0.43	-45%	$25.00				TL 170, 17-1N-2E
55-56		7.29	412.30	195.0	61%	0.00				5%	95%	23%	1.68	44%	$593.59				TL 171, 17-1N-2E
55-57		2.01	97.40	80.0	91%	0.00					100%	20%	0.40	137%	$230.43				TL 176, 17-1N-2E
55-58		3.82	188.00	148.9	89%	0.00			50%	50%		90%	3.44	194%	$552.08				TL 337, 18-1N-2E
55-59		0.01	45.30	0.4	92%	0.00					100%	20%	0.00	-45%	$25.00				TL 346, 18-1N-2E
55-60		2.36	106.50	100.0	97%	0.00				100%		80%	1.89	230%	$351.49				TL 347, 18-1N-2E
55-63		4.20	190.80	135.0	74%	0.63	15%	20%	65%			71%	2.98	159%	$494.36				TL 344, 18-1N-2E
55-64		2.41	109.20	75.0	71%	0.36	15%	25%	60%			68%	1.63	150%	$273.27				TL 359, 18-1N-2E
55-65		5.79	272.30	200.0	79%	1.45	25%		30%	45%		66%	3.82	159%	$705.06				TL 362, 18-1N-2E
55-66		1.01	53.50	0.8	2%	0.10	10%		60%	30%		84%	0.85	-23%	$40.98				TL 361, 18-1N-2E
55-67		3.18	144.10	67.0	48%	0.64	20%		60%	20%		76%	2.42	100%	$288.25				TL 363, 18-1N-2E
55-68		0.39	45.30	0.0	0%	0.00					100%	20%	0.08	-45%	$25.00				TL 364, 18-1N-2E
55-69		3.41	174.50	0.0	0%	0.00					100%	20%	0.68	-82%	$31.24				TL 365, 18-1N-2E
55-70		2.60	135.00	2.7	2%	0.00		100%				30%	0.78	-68%	$42.88				TL 336, 18-1N-2E
55-71		3.18	144.10	117.7	85%	0.00			100%			100%	3.18	218%	$457.58				TL 367, 18-1N-2E
55-72		2.40	108.75	88.8	85%	0.00			100%			100%	2.40	217%	$345.26				TL 368, 18-1N-2E
59-1		1.55	91.10	0.0	0%	1.55	100%					0%	0.00	-73%	$25.00				TL 8, 17-1N-2E
59-3		0.18	45.30	2.0	26%	0.00					100%	20%	0.04	-45%	$25.00				TL 59, 17-1N-2E
59-4		0.12	45.30	2.0	38%	0.00					100%	20%	0.02	-45%	$25.00				TL 60, 17-1N-2E
59-5		0.09	45.30	2.0	51%	0.00					100%	20%	0.02	-45%	$25.00				TL 138, 17-1N-2E
59-6		0.21	45.30	2.0	22%	0.00					100%	20%	0.04	-45%	$25.00				TL 120, 17-1N-2E
59-7		0.31	45.30	2.0	15%	0.00					100%	20%	0.06	-45%	$25.00				TL 62, 17-1N-2E
59-8		0.31	45.30	2.0	15%	0.00					100%	20%	0.06	-45%	$25.00				TL 63, 17-1N-2E
59-9		0.31	45.30	2.0	15%	0.00					100%	20%	0.06	-45%	$25.00				TL 64, 17-1N-2E
59-10		0.31	45.30	2.0	15%	0.00					100%	20%	0.06	-45%	$25.00				TL 65, 17-1N-2E
59-11		0.31	45.30	2.0	15%	0.00					100%	20%	0.06	-45%	$25.00				TL 66, 17-1N-2E
59-12		0.31	45.30	2.0	15%	0.00					100%	20%	0.06	-45%	$25.00				TL 67, 17-1N-2E
59-13		0.31	45.30	2.0	15%	0.00					100%	20%	0.06	-45%	$25.00				TL 68, 17-1N-2E
59-14		0.31	45.30	2.0	15%	0.00					100%	20%	0.06	-45%	$25.00				TL 69, 17-1N-2E
59-15		0.27	45.30	2.0	17%	0.00					100%	20%	0.05	-45%	$25.00				TL 70, 17-1N-2E
59-16		0.35	45.30	2.0	13%	0.00				5%	95%	23%	0.08	-45%	$25.00				TL 71, 17-1N-2E
59-17		0.31	45.30	2.0	15%	0.00				85%	15%	71%	0.22	-45%	$25.00				TL 72, 17-1N-2E
59-18		0.31	45.30	2.0	15%	0.00				100%		80%	0.25	-45%	$25.00				TL 73, 17-1N-2E
59-19		0.31	45.30	2.0	15%	0.00			25%	75%		85%	0.26	-45%	$25.00				TL 74, 17-1N-2E

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT <10'	10'-14'	14'-18'	18'-28'	>28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
59-20		0.31	45.30	2.0	15%	0.00			90%	10%		98%	0.30	-45%	$25.00				TL 75, 17-1N-2E
59-21		0.33	45.30	0.0	0%	0.17	50%		50%			50%	0.17	-45%	$25.00				TL 76, 17-1N-2E
59-22		0.28	45.30	2.0	16%	0.00			100%			100%	0.28	-45%	$25.00				TL 123, 17-1N-2E
59-26		0.86	181.20	2.0	5%	0.00					100%	20%	0.17	-86%	$25.00				TL 80, 17-1N-2E
59-27		0.32	45.30	2.0	14%	0.00					100%	20%	0.06	-45%	$25.00				TL 81, 17-1N-2E
59-28		0.32	45.30	2.0	14%	0.00					100%	20%	0.06	-45%	$25.00				TL 82, 17-1N-2E
59-29		0.32	45.30	2.0	14%	0.00					100%	20%	0.06	-45%	$25.00				TL 83, 17-1N-2E
59-30		0.32	45.30	2.0	14%	0.00					100%	20%	0.06	-45%	$25.00				TL 84, 17-1N-2E
59-31		0.32	45.30	2.0	14%	0.00					100%	20%	0.06	-45%	$25.00				TL 85, 17-1N-2E
59-32		0.32	45.30	2.0	14%	0.00					100%	20%	0.06	-45%	$25.00				TL 86, 17-1N-2E
59-33		0.32	45.30	2.0	14%	0.00					100%	20%	0.06	-45%	$25.00				TL 87, 17-1N-2E
59-34		0.32	45.30	2.0	14%	0.00					100%	20%	0.06	-45%	$25.00				TL 88, 17-1N-2
59-35		0.32	45.30	2.0	14%	0.00					100%	20%	0.06	-45%	$25.00				TL 89, 17-1N-2E
59-36		0.32	45.30	2.0	14%	0.00				50%	50%	50%	0.16	-45%	$25.00				TL 90, 17-1N-2E
59-37		0.32	45.30	2.0	14%	0.00				100%		80%	0.26	-45%	$25.00				TL 91, 17-1N-2E
59-38		0.32	45.30	2.0	14%	0.00				100%		80%	0.26	-45%	$25.00				TL 92, 17-1N-2E
59-39		0.32	45.30	2.0	14%	0.00			70%	30%		94%	0.30	-45%	$25.00				TL 93, 17-1N-2E
59-40		0.69	45.30	2.0	7%	0.10	15%		85%			85%	0.59	-29%	$32.16				TL 94, 17-1N-2E
59-41		8.12	368.50	2.0	1%	3.65	45%		35%	20%		51%	4.14	-47%	$194.97				TL 95, 17-1N-2E
60-1		6.06	294.50	45.0	17%	0.00					100%	20%	1.21	-41%	$174.77				TL 108, 17-1N-2E
60-2		2.35	106.50	100.0	98%	0.00			15%	15%	70%	41%	0.96	190%	$309.15				TL 122, 17-1N-2E
60-3		12.42	558.70	35.0	6%	0.00			17%	18%	65%	44%	5.51	-38%	$345.32				TL 109, 17-1N-2E
60-4		6.23	287.60	2.0	1%	0.00		75%	25%			48%	2.96	-51%	$140.83				TL 55, 17-1N-2E
60-5		0.23	45.30	10.0	100%	0.00					100%	20%	0.05	-37%	$28.61				TL 18, 17-1N-2E
60-6		3.56	150.00	0.0	0%	0.53	15%		40%	40%	5%	73%	2.60	-21%	$119.02				TL 180, 17-1N-2E
60-7		8.47	383.80	18.0	5%	1.69	20%		20%	60%		68%	5.76	-19%	$311.49				TL 183, 17-1N-2E
60-8		4.04	192.60	33.0	19%	0.00			80%	20%		96%	3.88	38%	$265.09				TL 184, 17-1N-2E
60-9		1.72	81.80	0.0	0%	0.86	50%			50%		40%	0.69	-61%	$31.51				TL 187, 17-1N-2E
60-10	#5	144.99	10,574.90	4900.5	78%	7.25	5%	25%	60%	10%		76%	109.47	75%	$18,504.91	100%	144.99	$503.89	TL 178, 17-1N-2E
61-4		5.30	249.60	100.0	43%	0.00					100%	20%	1.06	26%	$313.57				TL 1 OF LOTS 1 & A, SCHETKY ADD
61-5		0.82	48.30	28.0	78%	0.00				100%		80%	0.66	116%	$104.25				TL 2 OF LOTS 2 & A, SCHETKY ADD
61-6		1.42	86.40	10.0	16%	0.00			10%	90%		82%	1.16	-8%	$79.83				TL 4 OF LOTS 3 & A, SCHETKY ADD
61-7		2.20	137.90	90.0	94%	0.00				50%	50%	50%	1.10	109%	$288.90				TL 3 OF LOTS 2 & A, SCHETKY ADD
61-8		1.08	54.40	4.0	9%	0.00				100%		80%	0.86	-8%	$50.17				TL 5 OF LOTS 2 & A, SCHETKY ADD
62-2		12.23	575.70	0.0	0%	3.67	30%	25%	25%	20%		49%	5.93	-53%	$271.66				TL 5, 17-1N-2E
62-3		0.45	45.30	0.0	0%	0.00				100%		80%	0.36	-45%	$25.00				TL 32, 17-1N-2E
63-1		132.81	6,207.90	58.0	1%	13.28	10%	5%	35%	30%	20%	65%	86.66	-34%	$4,077.03				TL 4, 17-1N-2E
64-2		3.81	201.60	20.0	12%	0.57	15%		35%	50%		75%	2.86	-9%	$183.88				TL 99, 17-1N-2E
64-3		3.55	187.60	8.5	5%	0.36	10%			90%		72%	2.56	-26%	$139.59				TL 40, 17-1N-2E
64-4		2.02	105.10	0.0	0%	0.20	10%		45%	45%		81%	1.64	-29%	$74.94				TL 98, 17-1N-2E
64-5		2.42	108.80	0.0	0%	0.00				100%		80%	1.94	-19%	$88.67				TL 104, 17-1N-2E
64-7		0.94	67.50	0.0	0%	0.09	10%		20%	70%		76%	0.71	-52%	$32.72				TL 20, 17-1N-2E
64-8		7.02	348.20	140.0	46%	1.05	15%			85%		68%	4.77	69%	$589.66				TL 14, 17-1N--2E
64-9		8.61	480.05	20.0	5%	0.00			15%	85%		83%	7.15	-21%	$380.30				TL 128, 17-1N-2E
64-16		4.00	293.60	130.0	75%	0.00				20%	80%	32%	1.28	37%	$403.15				TL 154, 17-1N-2E
64-17		1.12	50.70	17.0	35%	0.00			20%	80%		84%	0.94	74%	$88.14				TL 157, 17-1N-2E
64-19		2.47	210.70	70.0	65%	0.74	30%		50%	20%		66%	1.63	23%	$260.18				TL 4 OF LOT 1, PROPCO IND PK
64-20		3.28	277.00	142.0	99%	0.00			100%			100%	3.28	90%	$526.56				LOT 2, PROPCO IND PK
64-21		3.12	236.30	60.0	44%	0.00				100%		80%	2.50	16%	$273.33				TL 1 OF LOT 3, PROPCO IND PK
64-22		2.20	182.20	60.0	63%	0.44	20%		80%			80%	1.76	32%	$239.62				TL 3 OF LOT 1, PROPCO IND PK
64-23		6.00	323.70	135.0	52%	0.00			45%	55%		89%	5.34	86%	$602.35				TL 1 OF LOT 2, AIRWAY PARK
64-24		4.48	246.00	153.0	78%	0.00				100%		80%	3.58	132%	$569.63				TL 160, 17-1N-2E
64-25		5.16	268.40	155.0	69%	1.29	25%		35%	40%		67%	3.46	112%	$569.12				TL 162, 17-1N-2E
64-26		1.06	79.80	44.0	95%	0.27	25%		50%	25%		70%	0.74	89%	$150.59				LOT 1, AIRWAY PARK
64-27		1.00	81.80	2.4	6%	0.05	5%			95%		76%	0.76	-50%	$41.17				LOT 3, AIRWAY PARK
64-28		0.95	127.60	30.0	72%	0.00			100%			100%	0.95	-4%	$123.02				TL 164, 17-1N-2E
64-29		0.65	50.20	0.0	0%	0.26	40%			60%		48%	0.31	-50%	$25.00				TL 165, 17-1N-2E
64-30		4.00	240.60	65.0	37%	0.00				100%		80%	3.20	33%	$318.82				TL 2 OF LOT 2, AIRWAY PARK
64-32		0.58	61.20	18.0	71%	0.29	50%			50%		40%	0.23	-5%	$58.33				TL 3 OF LOT 2, AIRWAY PARK
64-34		0.67	64.50	18.0	62%	0.07	10%			90%		72%	0.48	8%	$69.80				LOT 1, BLOCK 1, PORT-AIR BUSINESS CTR
64-35		0.58	64.50	20.0	79%	0.06	10%			90%		72%	0.42	12%	$72.13				LOT 2, BLOCK 1, PORT-AIR BUSINESS CTR
64-37		0.44	64.50	18.0	94%	0.00				100%		80%	0.35	-1%	$63.83				LOT 4, BLOCK 1, PORT-AIR BUSINESS CTR
64-38		0.50	64.50	15.0	69%	0.00				100%		80%	0.40	-10%	$58.07				LOT 5, BLOCK 1, PORT-AIR BUSINESS CTR
64-39		2.91	194.20	90.0	71%	0.00				100%		80%	2.33	78%	$345.14				LOT 6, BLOCK 1, PORT-AIR BUSINESS CTR
64-40		0.94	72.90	0.0	0%	0.00					100%	20%	0.19	-66%	$25.00				LOT 1, BLOCK 2, PORT-AIR BUSINESS CTR
64-41		2.89	221.90	0.0	0%	0.00					100%	20%	0.58	-88%	$26.47				LOT 2, BLOCK 2, PORT-AIR BUSINESS CTR
64-42		2.10	152.30	0.0	0%	0.00				70%	30%	62%	1.30	-61%	$59.63				TL 1 OF LOT 3, BLOCK 2, PORT-AIR BUSINESS CTR
64-43		0.93	84.50	25.0	62%	0.00			100%			100%	0.93	29%	$108.85				LOT 4, BLOCK 2, PORT-AIR BUSINESS CTR
64-44		3.91	122.60	0.0	0%	0.00				25%	75%	35%	1.37	-49%	$62.68				TL 3 OF LOT 5, BLOCK 2, PORT-AIR BUSINESS CTR
64-45		4.07	291.60	100.0	56%	0.00				40%	60%	44%	1.79	19%	$347.04				LOT 6, BLOCK 2, PORT-AIR BUSINESS CTR
64-46		7.27	509.70	0.0	0%	2.54	35%		55%	10%		63%	4.58	-59%	$209.77				LOT 7, BLOCK 2, PORT-AIR BUSINESS CTR
64-47		4.23	290.30	160.0	87%	0.85	20%		5%	75%		65%	2.75	89%	$549.96				LOT 8, BLOCK 2, PORT-AIR BUSINESS CTR
64-48		3.00	209.70	105.0	80%	0.60	20%		10%	70%		66%	1.98	76%	$368.96				LOT 9, BLOCK 2, PORT-AIR BUSINESS CTR
64-49		3.58	290.30	0.0	0%	0.54	15%		85%			85%	3.04	-52%	$139.37				LOT 10, BLOCK 2, PORT-AIR BUSINESS CTR

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT <10'	10'-14'	14'-18'	18'-28'	>28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
64-50		1.18	83.90	0.0	0%	0.00				100%		80%	0.94	-48%	$43.23				TL 7 OF LOTT 3, PROPCO IND PK
64-51		1.53	98.70	41.0	62%	0.15	10%			90%		72%	1.10	61%	$159.11				LOT 7, NLOCK 1, PORT-AIR BUSINESS CTR
64-52		0.74	64.50	30.6	95%	0.00				100%		80%	0.59	68%	$108.21				LOT 8, BLOCK 1, PORT-AIR BUSINESS CTR
64-53		0.56	64.50	24.0	98%	0.00				100%		80%	0.45	30%	$84.12				LOT 9, BLOCK 1, PORT-AIR BUSINESS CTR
64-54		0.94	64.50	38.0	93%	0.00				100%		80%	0.75	110%	$135.15				LOT 10, BLOCK 1, PORT-AIR BUSINESS CTR
64-55		1.74	127.80	45.0	59%	0.17	10%			90%		72%	1.25	38%	$176.64				TL 5 OF LOT 11, BLOCK 1, PORT-AIR BUSINESS CT
64-56		0.90	64.50	39.4	100%	0.00				100%		80%	0.72	113%	$137.39				LOT 12, BLOCK 1, PORT-AIR BUSINESS CTR
64-57		2.02	156.10	75.0	85%	0.00			30%	70%		86%	1.74	78%	$278.33				TL 2 OF LOT 3, BLOCK 2, PORT-AIR BUSINESS CTR
64-58		2.07	159.40	65.0	72%	0.00			25%	75%		85%	1.76	59%	$252.85				TL 4 OF LOT 5, BLOCK 2, PORT-AIR BUSINESS CTR
64-59		1.70	134.90	45.0	61%	0.17	10%			90%		72%	1.22	30%	$175.32				TL 6 OF LOT 11, BLOCK 1, PORT-AIR BUSINESS CT
64-60		1.09	109.70	42.0	88%	0.00				100%		80%	0.87	38%	$151.25				TL 7 OF LOT 11, BLOCK 1, PORT-AIR BUSINESS CT
64-61		1.78	104.50	77.0	99%	0.00			25%	75%		85%	1.51	162%	$273.36				TL 186, 17-1N-2E
64-62		0.82	46.30	35.0	98%	0.00				100%		80%	0.66	162%	$122.30				TL 193, 17-1N-2E
64-63		0.46	73.40	19.0	95%	0.00					100%	20%	0.09	-26%	$54.57				TL 150, 17-1N-2E
64-64		0.26	64.00	11.0	97%	0.00				100%		80%	0.21	-40%	$38.68				TL 2 OF LOT 3, PROPCO IND PK
64-65		1.82	121.00	14.0	18%	0.00			5%	95%		81%	1.47	-14%	$104.62				TL 5 OF LOT 3, PROPCO IND PK
64-66		0.23	64.00	1.8	18%	0.00				100%		80%	0.18	-61%	$25.00				TL 6 OF LOT 3, PROPCO IND PK
64-67		1.15	64.15	45.1	90%	0.00				100%		80%	0.92	152%	$161.66				TL 31, 16-1N-2E
65-1		2.13	137.80	8.5	9%	0.00			50%	50%		90%	1.92	-20%	$110.33				TL 2, 17-1N-2E
65-2		1.31	97.10	25.0	44%	0.00				100%		80%	1.05	18%	$114.25				TL 105, 17-1N-2E
66-1		0.37	51.20	0.0	0%	0.00			95%	5%		99%	0.37	-51%	$25.00				TL 16, 16-1N-2E
66-3		0.11	46.80		0%	0.00						0%	0.00	-47%	$25.00				TL 35, 16-1N-2E
66-4		15.99	904.50	0.0	0%	0.00				80%	20%	68%	10.87	-45%	$497.99				TL 46, 16-1N-2E
66-5		5.91	329.40	246.0	96%	0.00				40%	60%	44%	2.60	134%	$771.05				TL 60, 16-1N-2E
66-6		2.18	112.70	0.0	0%	0.00			100%			100%	2.18	-11%	$99.84				TL 77, 16-1N-2E
66-7		1.77	94.90	17.0	22%	0.00			15%	85%		83%	1.47	18%	$112.34				TL 53, 16-1N-2E
66-8		68.29	3,563.90	160.0	5%	6.83	10%	5%	85%			87%	59.07	-12%	$3,129.47				TL 54, 16-1N-2E
66-9		47.48	2,408.70	0.0	0%	2.37	5%	10%	40%	45%		79%	37.51	-29%	$1,717.91				TL 80, 16-1N-2E
68-3	*	0.90	178.30	0.0	0%	0.90	100%					0%	0.00	-86%	$25.00				TL 7, 9-1N-2E
68-4	*	2.25	305.10	0.0	0%	2.25	100%					0%	0.00	-92%	$25.00				TL 8, 8-1N-2E
68-5		1.34	97.70	54.0	93%	0.00			100%			100%	1.34	109%	$204.48				TL 20, 8-1N-2E
68-6		1.40	102.10	60.0	98%	0.00			100%			100%	1.40	119%	$223.13				TL 45, 8-1N-2E
68-7		7.39	538.70	321.0	100%	0.00				100%		80%	5.91	108%	$1,121.49				TL 9, 8-1N-2E
68-8		15.97	1,164.20	653.0	94%	0.00				100%		80%	12.78	99%	$2,315.74				TL 15, 8-1N-2E
68-9		0.67	72.90	29.0	99%	0.00				100%		80%	0.54	39%	$101.41				TL 16, 8-1N-2E
68-10		0.24	72.90	10.0	96%	0.00			100%			100%	0.24	-49%	$37.49				TL 19, 8-1N-2E
68-11		0.87	72.90	37.0	98%	0.00			100%			100%	0.87	89%	$137.90				TL 22, 8-1N-2E
68-12		6.10	444.70	265.0	100%	0.00			100%			100%	6.10	121%	$981.69				TL 23, 8-1N-2E
68-13		0.31	72.90	13.5	100%	0.00			100%			100%	0.31	-31%	$49.98				TL 24, 8-1N-2E
68-14		0.31	72.90	13.5	100%	0.00			100%			100%	0.31	-31%	$49.98				TL 25, 8-1N-2E
68-15		0.37	72.90	16.0	99%	0.00			100%			100%	0.37	-19%	$59.35				TL 26, 8-1N-2E
68-16		0.06	72.90	2.5	96%	0.00				100%		80%	0.05	-66%	$25.00				TL 29, 8-1N-2E
68-17		0.69	72.90	25.0	83%	0.00				100%		80%	0.55	26%	$91.54				TL 31, 8-1N-2E
68-18		0.45	72.90	15.0	77%	0.00			100%			100%	0.45	-17%	$60.36				TL 32, 8-1N-2E
68-19		1.71	124.70	74.0	99%	0.00				100%		80%	1.37	108%	$258.77				TL 33, 8-1N-2E
68-20		1.10	80.20	48.0	100%	0.00				100%		80%	0.88	109%	$167.51				TL 34, 8-1N-2E
68-21		1.17	76.50	51.0	100%	0.00				100%		80%	0.94	133%	$178.03				TL 35, 8-1N-2E
68-22		0.63	72.90	23.0	84%	0.00				100%		80%	0.50	15%	$84.04				TL 36, 8-1N-2E
68-23		7.09	516.80	259.0	84%	0.00			100%			100%	7.09	96%	$1,011.13				TL 39, 8-1N-2E
68-24		0.46	72.90	20.0	100%	0.00			100%			100%	0.46	2%	$71.07				TL 40, 8-1N-2E
68-25		0.55	72.90	24.0	100%	0.00			100%			100%	0.55	22%	$88.80				TL 41, 8-1N-2E
68-26		0.36	72.90	15.9	101%	0.00			100%			100%	0.36	-20%	$58.63				TL 42, 8-1N-2E
68-27		3.64	265.30	158.0	100%	0.00			100%			100%	3.64	121%	$585.45				TL 43, 8-1N-2E
68-28		0.67	72.90	29.0	99%	0.00				100%		80%	0.54	39%	$101.41				TL 44, 8-1N-2E
68-29	*	2.85	240.80	0.0	0%	2.85	100%					0%	0.00	-90%	$25.00				TL 13, 9-1N-2E
68-30		11.94	870.40	477.0	92%	0.00			100%			100%	11.94	108%	$1,811.01				TL 18, 9-1N-2E
70-2	*	0.88	232.90	0.0	0%	0.88	100%					0%	0.00	-89%	$25.00				TL 3, 9-1N-2E
70-3	*	0.26	109.30	0.0	0%	0.26	100%					0%	0.00	-77%	$25.00				TL 5, 9-1N-2E
70-5		115.60	6,616.55	0.0	0%	0.00			40%	60%		88%	101.73	-30%	$4,659.12				TL 12, 9-1N-2E
70-8		7.12	378.80	280.0	90%	0.00				100%		80%	5.70	165%	$1,002.94				TL 20, 9-1N-2E
70-10	*	1.12	336.90	10.0	20%	1.12	100%					0%	0.00	-92%	$26.50				TL 22, 9-1N-2E
70-11		7.03	384.30	279.1	91%	0.00			50%	50%		90%	6.33	168%	$1,029.45				TL 14, 9-1N-2E
70-12		1.38	75.50	60.0	100%	0.00				100%		80%	1.10	178%	$209.58				TL 24, 9-1N-2E
70-13		2.71	148.20	115.0	97%	0.00				100%		80%	2.17	173%	$404.07				TL 25, 9-1N-2E
70-14		3.44	188.00	149.0	99%	0.00				100%		80%	2.75	177%	$520.92				TL 26, 9-1N-2E
70-15		4.05	221.40	170.0	96%	0.00				100%		80%	3.24	171%	$598.93				TL 27, 9-1N-2E
70-16		60.06	2,498.20	392.4	15%	0.00				100%		80%	48.05	30%	$3,240.54				TL 28, 9-1N-2E
70-17		4.83	264.00	0.0	0%	0.00			100%			100%	4.83	-16%	$221.21				TL 29, 9-1N-2E
70-18		1.75	127.85	72.4	95%	0.00			100%			100%	1.75	113%	$272.03				TL 32, 9-1N-2E
71-1		265.38	13,449.10	577.9	5%	0.00		10%	60%	30%		87%	230.88	-10%	$12,105.84				TL 1, 16-1N-2E
71-2		98.94	4,980.60	0	0%	4.95	5%	5%	80%	10%		90%	88.55	-19%	$4,055.63				TL 79, 16-1N-2E
72-6		3.60	323.10	125.0	80%	0.00				10%	90%	26%	0.94	16%	$374.15				TL 43, 16-1N-2E
72-7		0.75	50.20	0.0	0%	0.38	50%		50%			50%	0.38	-50%	$25.00				TL 1 OF BLOCK A, A P INDUSTRIAL PK
72-8		6.00	426.10	240.0	92%	0.00			100%			100%	6.00	114%	$910.85				BLOCK 1, A P INDUSTRIAL PK

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT <10'	10'-14'	14'-18'	18'-28'	>28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
72-9		0.62	134.80	27.0	100%	0.00					100%	20%	0.12	-43%	$77.24				TL 1 OF BLOCK 2, A P INDUSTRIAL PK
72-10		0.40	50.20	0.0	0%	0.00					100%	20%	0.08	-50%	$25.00				TL 41, 16-1N-2E
72-11		0.18	50.20	0.0	0%	0.00					100%	20%	0.04	-50%	$25.00				TL 4, 16-1N-2E
73-1		0.33	46.80	6.3	44%	0.03	10%			90%		72%	0.24	-41%	$27.58				TL 5, 16-1N-2E
73-4		4.81	608.70	205.0	98%	0.00				100%		80%	3.85	18%	$719.53				TL 25, 16-1N-2E
73-6		2.52	163.40	105.0	96%	0.00			100%			100%	2.52	141%	$393.69				TL 36, 16-1N-2E
73-9		1.49	156.00	57.0	88%	0.00					100%	20%	0.30	6%	$164.71				LOT 1, BLOCK 3, A P IND PK
73-10		1.68	124.10	42.5	58%	0.00					100%	20%	0.34	3%	$128.02				LOT 2, BLOCK 3, A P IND PK
73-11		0.46	52.20	0.0	0%	0.23	50%		50%			50%	0.23	-52%	$25.00				TL 58, 16-1N-2E
73-13		0.37	66.50	0.0	0%	0.00					100%	20%	0.07	-62%	$25.00				TL 32, 16-1N-2E
73-14		1.00	87.80	43.4	100%	0.00				100%		80%	0.80	73%	$151.66				TL 2 OF BLOCK 4, A P IND PK
73-15		4.20	273.90	150.0	82%	0.00			95%	5%		99%	4.16	115%	$587.97				TL 3 OF BLOCK 4, A P IND PK
73-16		0.53	61.10	20.0	87%	0.00			90%	10%		98%	0.52	26%	$76.79				E 110' OF BLOCK 4, A P IND PK
73-17		0.96	75.10	25.0	60%	0.00			100%			100%	0.96	47%	$110.22				TL 4 OF BLOCK 4, A P IND PK
73-18		0.60	55.20	25.0	96%	0.00				35%	65%	41%	0.25	40%	$77.52				TL 5 OF BLOCK 4, A P IND PK
73-19		1.58	78.70	45.0	65%	0.16	10%		20%	70%		76%	1.20	121%	$174.26				TL 45, 16-1N-2E
73-21		0.20	50.20	0.0	0%	0.00			100%			100%	0.20	-50%	$25.00				TL 50, 16-1N-2E
73-23		0.60	51.20	7.8	30%	0.06	10%		20%	70%		76%	0.46	-19%	$41.56				TL 51, 16-1N-2E
73-24		0.36	45.30	0.0	0%	0.09	25%		25%	50%		65%	0.23	-45%	$25.00				TL 56, 16-1N-2E
73-25		3.88	301.70	120.0	71%	0.00			100%			100%	3.88	64%	$495.73				TL 6 OF BLOCK 4, A P IND PK
73-26		6.13	296.20	90.0	34%	0.61	10%		45%	45%		81%	4.97	57%	$465.93				TL 70, 16-1N-2E
73-27		6.11	303.20	215.0	81%	0.31	5%		65%	30%		89%	5.44	170%	$818.85				TL 72, 16-1N-2E
73-28		1.71	90.80	0.0	0%	0.86	50%		50%			50%	0.86	-57%	$39.16				TL 69, 16-1N-2E
73-29		0.22	76.10	0.0	0%	0.00			100%			100%	0.22	-67%	$25.00				TL 7 OF BLOCK 4, A P IND PK
73-30		12.50	1,581.80	533.6	98%	0.00				30%	70%	38%	4.75	3%	$1,631.71				TL 75, 16-1N-2E
73-31		0.06	7.60	0.00					100%			100%	0.06	229%	$25.00				TL 76, 16-1N-2E
75-1		9.37	566.30	0.0	0%	8.43	90%	10%				3%	0.28	-96%	$25.00				TL 19, 16-1N-2E
75-3		53.71	3,257.50	835.0	36%	0.00			100%			100%	53.71	43%	$4,672.85				TL 6, 16-1N-2E
75-4		1.21	87.90	1.0	2%	0.00			10%	10%	80%	34%	0.41	-72%	$25.00				TL 48, 16-1N-2E
75-9		0.01	63.50	0.0	0%	0.00			100%			100%	0.01	-61%	$25.00				LOT A, NE 92 DR IND PK
75-10		1.80	146.80	57.0	73%	0.00		30%	70%			79%	1.42	47%	$216.19				LOT 1, BLOCK 1, NE 92 DR IND PK
75-11		1.17	86.40	30.0	59%	0.00		15%	85%			90%	1.05	48%	$127.47				LOT 2, BLOCK 1, NE 92 DR IND PK
75-12		0.72	63.50	24.0	77%	0.04	5%	5%	90%			92%	0.66	48%	$93.78				TL 1 OF LOT 3, BLOCK 1, NE 92 IND PK
75-13		1.24	93.40	14.4	27%	0.00		5%	90%	5%		96%	1.18	-1%	$92.40				LOT 4, BLOCK 1, NE 92 DR IND PK
75-14		1.23	94.00	20.0	37%	0.12	10%		80%	10%		88%	1.08	9%	$102.58				LOT 5, BLOCK 1, NE 92 DR IN PK
75-15		0.90	129.90	33.2	85%	0.09	10%		80%	10%		88%	0.79	-4%	$124.26				TL 3 OF LOT 6, BLOCK 1, NE 92 DR IND PK
75-16		1.40	110.60	44.0	72%	0.00			100%			100%	1.40	63%	$180.73				LOT 1, BLOCK 2, NE 92 DR IND PK
75-17		1.25	80.00	34.0	62%	0.00			100%			100%	1.25	84%	$147.36				TL 1 OF LOTS 2 & 3, BLOCK 2, NE 92 DR IND PK
75-18		0.83	69.90	28.9	80%	0.00			20%	80%		84%	0.70	55%	$108.52				TL 2 OF LOTS 2 & 3, BLOCK 2, NE 92 DR IND PK
75-19		0.97	69.90	35.0	83%	0.00		5%	15%	80%		81%	0.78	84%	$128.52				LOT 4, BLOCK 2, NE-92 DR IND PK
75-20		1.01	71.80	0.0	0%	0.00			20%	80%		84%	0.85	-46%	$38.86				LOT 5, BLOCK 2, NE 92 DR IND PK
75-21		2.01	145.10	40.0	46%	0.00		10%	30%	60%		81%	1.63	24%	$180.58				LOT 6, BLOCK 2, NE 92 DR IND PK
75-22		0.58	63.50	4.5	18%	0.03	5%	10%	85%			88%	0.51	-44%	$35.30				TL 2 OF LOT 3, BLOCK 1, NE 92 DR IND PK
77-18		1.28	49.70	44.6	80%	0.00			100%			100%	1.28	256%	$176.82				TL 16 OF LOT 17, ACKLEYS RIVER FARMS
77-20		4.30	329.40	168.0	90%	0.00			80%	20%		96%	4.13	93%	$634.30				TL 3 OF LOT 18, ACKLEYS RIVER FARMS
77-23		0.37	55.70	16.0	99%	0.00			100%			100%	0.37	7%	$59.35				TL 2 OF LOT 19, ACKLEYS RIVER FARMS
77-24		0.01	0.50	0.1	23%	0.00			100%			100%	0.01	4900%	$25.00				TL 1 OF LOT 19, ACKLEYS RIVER FARMS
77-25		1.88	88.60	57.0	70%	0.00			100%			100%	1.88	168%	$237.17				TL 4 OF LOT 19, ACKLEYS RIVER FARMS
77-26		0.35	52.70	10.6	70%	0.00			100%			100%	0.35	-16%	$44.12				TL 9 OF LOT 19, ACKLEYS RIVER FARMS
77-27		2.19	110.00	0.0	0%	0.00			100%			100%	2.19	-9%	$100.30				TL 5 OF LOT 20, ACKLEYS RIVER FARMS
77-28		1.96	107.70	0.0	0%	0.00			100%			100%	1.96	-17%	$89.77				TL 6 OF LOT 21, ACKLEYS RIVER FARMS
77-29		5.01	251.70	215.0	99%	0.00			100%			100%	5.01	218%	$799.26				TL 7 OF LOT 21, ACKLEYS RIVER FARMS
77-30		8.50	410.30	0.0	0%	0.00			100%			100%	8.50	-5%	$389.30				TL 13 OF LOTS 22,24,27, ACKLEYS RIVER FARMS
77-31		1.52	73.30	0.0	0%	0.00			100%			100%	1.52	-5%	$69.62				LOT 22 EXC S 121 1/3', ACKLEYS RIVER FARMS
77-32		2.55	129.90	0.0	0%	0.00			100%			100%	2.55	-10%	$116.79				TL 8 OF LOT 23, ACKLEYS RIVER FARMS
77-33		5.00	253.70	0.0	0%	0.00			100%			100%	5.00	-10%	$229.00				LOT 25, ACKLEYS RIVER FARMS
77-34		5.09	255.70	0.0	0%	0.00			90%	10%		98%	4.99	-11%	$228.46				LOT 26, ACKLEYS RIVER FARMS
77-35		1.95	99.90	0.0	0%	0.00			5%	85%	10%	75%	1.46	-33%	$66.98				TL 9 OF LOTS 27 & 28, ACKLEYS RIVER FARMS
77-36		1.10	53.10	0.0	0%	0.00				80%	20%	68%	0.75	-35%	$34.26				TL 7 OF LOT 27, ACKLEYS RIVER FARMS
77-37	*	1.00	52.20	0.0	0%	1.00	100%					0%	0.00	-52%	$25.00				TL 6 OF LOT 28, ACKLEYS RIVER FARMS
77-38	*	5.15	256.20	0.0	0%	1.03	20%		60%	20%		76%	3.91	-30%	$179.26				TL 1 OF LOT 29, ACKLEYS RIVER FARMS
77-46	*	1.10	73.10	0.0	0%	1.10	100%					0%	0.00	-66%	$25.00				TL 3 OF LOT 28, ACKLEYS RIVER FARMS
77-47		2.12	107.60	0.0	0%	0.00			100%			100%	2.12	-10%	$97.10				TL 15 OF LOT 27, ACKLEYS RIVER FARMS
77-49		0.03	50.20	0.0	0%	0.00				100%		80%	0.02	-50%	$25.00				TL 19 OF LOT 20, ACKLEYS RIVER FARMS
77-50		0.85	54.70	0.0	0%	0.00			100%			100%	0.85	-29%	$38.93				TL 20 OF LOT 21, ACKLEYS RIVER FARMS
77-51		0.38	50.70	0.0	0%	0.00			100%			100%	0.38	-51%	$25.00				TL 21 OF LOT 23, ACKLEYS RIVER FARMS
77-52		0.03	50.70	0.0	0%	0.00			100%			100%	0.03	-51%	$25.00				TL 22 OF LOT 23, ACKLEYS RIVER FARMS
78-1		34.34	1,871.50	0.0	0%	0.00				100%		80%	27.47	-33%	$1,258.21				TL 5, 15-1N-2E
78-2		3.61	1,118.30	0.0	0%	0.00				100%		80%	2.89	-88%	$132.27				TL 8, 9-1N-2E
78-3		15.35	756.00	0.0	0%	0.00				100%		80%	12.28	-26%	$562.42				TL 22, 16-1N-2E
78-4	*	3.55	295.00	0.0	0%	3.55	100%					0%	0.00	-92%	$25.00				TL 9, 9-1N-2E
78-5	*	8.25	398.20	0.0	0%	8.25	100%					0%	0.00	-94%	$25.00				TL 21, 15-1N-2E
78-6	*	3.34	204.60	0.0	0%	3.34	100%					0%	0.00	-88%	$25.00				TL 3, 10-1N-2E
78-7		12.59	620.10	0.0	0%	0.00				100%		80%	10.07	-26%	$461.30				TL 17, 9-1N-2E

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE PERCENT BELOW 10' ELEV	PERCENTAGE BENEFIT <10'	10'-14'	14'-18'	18'-28'	>28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
78-8		3.56	175.30	0.0	0%	0.00				100%		80%	2.85	-26%	$130.44				TL 30, 9-1N-2E
79-1	*	2.28	320.30	0.0	0%	2.28	100%					0%	0.00	-92%	$25.00				TL 13, 15-1N-2E
79-2		2.01	111.30	0.0	0%	0.00				100%		80%	1.61	-34%	$73.65				TL 15, 15-1N-2E
79-4		10.02	488.60	0.0	0%	0.00				100%		80%	8.02	-25%	$367.13				TL 26, 15-1N-2E
79-5		0.40	48.80	0.0	0%	0.00			100%			100%	0.40	-49%	$25.00				TL 27, 15-1N-2E
79-9		10.24	499.30	0.0	0%	0.00				100%		80%	8.19	-25%	$375.19				TL 45, 15-1N-2E
80-1		9.37	593.20	3.0	1%	5.62	60%		20%	20%		36%	3.37	-73%	$162.44				BLOCK 99 1/2, PARKROSE
80-2		5.32	251.50	0.0	0%	3.72	70%		15%	5%		19%	1.01	-82%	$46.29				TL 1 OF LOTS 1 & 2, BLOCK 103, PARKROSE
80-5		0.29	47.30	2.0	16%	0.10	35%		30%	35%		58%	0.17	-47%	$25.00				TL 20 OF LOT 2, BLOCK 104, PARKROSE
80-6		0.32	47.30	2.0	14%	0.11	35%		20%	45%		56%	0.18	-47%	$25.00				W 100' OF E 275' LOT 2, BLOCK 104, PARKROSE
80-7		0.38	47.30	2.0	12%	0.00		30%	40%	30%		73%	0.28	-47%	$25.00				TL 7 OF LOT 2, BLOCK 104, PARKROSE
80-10		0.86	47.30	0.0	0%	0.00			20%	80%		84%	0.72	-30%	$33.09				W 1/2 OF LOT 4, BLOCK 104, PARKROSE
80-11		0.61	47.30	0.0	0%	0.00				100%		80%	0.49	-47%	$25.00				E 1/2 OF LOT 4, BLOCK 104, PARKROSE
80-14		0.94	59.60	0.0	0%	0.00			50%	50%		90%	0.85	-35%	$38.75				TL 4 OF LOT 5, BLOCK 104, PARKROSE
80-15		1.81	104.00	2.0	3%	0.00			50%	50%		90%	1.63	-23%	$79.91				TL 1 OF LOTS 5 & 6, BLOCK 104, PARKROSE
80-16		5.50	299.30	2.0	1%	0.00			85%	15%		97%	5.34	-17%	$249.64				TL 2 OF LOT 6, BLOCK 104, PARKROSE
80-17		0.40	47.30	2.0	11%	0.00				100%		80%	0.32	-47%	$25.00				S 15' OF E 160' LOT 1 & N 92.8' OF E 160' LT
80-18		0.34	47.30	0.0	0%	0.00			50%	50%		90%	0.31	-47%	$25.00				E 80' OF N 185' OF LOT 1, BLOCK 105, PARKROSE
80-19		0.21	47.30	2.0	22%	0.00			75%	25%		95%	0.20	-47%	$25.00				EXC S 70'-W 80' OF E 160' OF N 185' LOT 1, BK
80-20		0.13	47.30	0.0	0%	0.00			55%	45%		91%	0.12	-47%	$25.00				S 70' OF W 80' OF E 160' OF N 185' OF LOT 1,
80-21		0.45	47.30	2.0	10%	0.14	30%		30%	40%		62%	0.28	-47%	$25.00				EXC N 92.8' -E 160' OF LOT 2, BLOCK 105, PARK
80-22		1.50	93.60	2.0	3%	0.15	10%		45%	45%		81%	1.22	-35%	$60.95				W 160' OF E 320' OF LOTS 1&2, BLOCK 105, PARK
80-23		0.98	53.70	2.0	5%	0.10	10%		45%	45%		81%	0.79	-22%	$41.66				EXC N 119'-W 90', LT 1,W 90', LT 2,EXC N 119'
80-24		0.75	47.30	0.0	0%	0.08	10%		60%	30%		84%	0.63	-39%	$28.85				E 80' OF W 170' OF LOTS 1&2, BLOCK 105, PARKR
80-25		0.98	56.20	3.0	7%	0.10	10%		25%	65%		77%	0.75	-24%	$42.51				W 106.9' OF E 122' OF LOT 3, BLOCK 105, PARKR
80-26		1.07	64.80	2.0	4%	0.11	10%		40%	50%		80%	0.86	-31%	$44.51				W 123' OF LOT 3, BLOCK 105, PARKROSE
80-28		0.97	57.60	3.0	7%	0.10	10%		40%	50%		80%	0.78	-24%	$43.49				E 122' OF LOT 4, BLOCK 105, PARKROSE
80-29		0.75	49.30	2.0	6%	0.08	10%		50%	40%		82%	0.62	-32%	$33.47				EXC S 80' OF N 180' OF W 70' -W 123' OF LOT 4
80-30		0.13	47.30	2.0	35%	0.00				100%		80%	0.10	-47%	$25.00				S 80' OF N 180' OF W 70' OF LOT 4, BLOCK 105,
80-31		0.07	47.30	2.0	66%	0.00				100%		80%	0.06	-47%	$25.00				EXC W 296' LOT 1, BLOCK 106, PARKROSE
80-32		0.60	47.30	0.0	0%	0.06	10%		5%	85%		73%	0.44	-47%	$25.00				E 123' OF W 296' OF LOT 1, BLOCK 106, PARKROS
80-33		1.33	77.50	2.0	3%	0.07	5%		10%	85%		78%	1.04	-32%	$52.81				W 173' OF LOT 1, BLOCK 106, PARKROSE
80-34		1.10	67.00	2.0	4%	0.06	5%		25%	70%		81%	0.89	-31%	$46.11				EXC E 123' LOT 2, BLOCK 106, PARKROSE
80-35		1.13	65.10	2.0	4%	0.06	5%		25%	70%		81%	0.92	-27%	$47.22				E 123' OF LOT 2, BLOCK 106, PARKROSE
80-36		0.38	47.30	2.0	12%	0.00				100%		80%	0.30	-47%	$25.00				N 60' OF S 260' OF LOT 3, BLOCK 106, PARKROSE
80-37		0.78	55.00	4.0	12%	0.04	5%			95%		76%	0.59	-31%	$37.75				TL 1 OF LOT 3, BLOCK 106, PARKROSE
80-38		0.30	47.30	0.0	0%	0.00	-		60%	40%		92%	0.28	-47%	$25.00				W 136' OF N 105' OF S 200' OF LOT 3, BLOCK 10
80-39		0.50	47.30	2.0	9%	0.00			40%	60%		88%	0.44	-46%	$25.45				E 109' OF S 200' OF LOT 3, BLOCK 106, PARKROS
80-40		2.39	158.80	2.0	2%	0.24	10%			90%		72%	1.72	-47%	$84.11				TL 2 OF BLOCK 107, PARKROSE
80-41		0.90	72.40	2.0	5%	0.09	10%			90%		72%	0.65	-52%	$34.98				TL 3 OF LOT 107, PARKROSE
80-42		1.70	106.30	5.0	7%	0.00			20%	80%		84%	1.43	-26%	$78.65				TL 1 OF BLOCK 107, PARKROSE
80-43		1.04	58.50	2.0	4%	0.00				100%		80%	0.83	-26%	$43.41				TL 10 OF BLOCK 108, PARKROSE
80-44		1.14	68.30	3.0	6%	0.00				100%		80%	0.91	-27%	$49.72				W 150' OF LOT 1, BLOCK 108, PARKROSE
80-45		0.76	49.70	0.0	0%	0.00				100%		80%	0.61	-44%	$27.85				TL 8 OF BLOCK 108, PARKROSE
80-46		0.52	47.30	0.0	0%	0.00				100%		80%	0.42	-47%	$25.00				TL 9 OF BLOCK 108, PARKROSE
80-47		9.38	521.70	41.0	10%	0.00			65%	35%		93%	8.72	-3%	$503.19				TL 23 OF LOTS 2 & 3, BLOCK 108, PARKROSE
80-49		2.16	128.10	8.4	9%	0.00				100%		80%	1.73	-21%	$101.40				TL 4 OF LOT 4, BLOCK 108, PARKROSE
80-50		1.93	116.20	1.0	1%	0.39	20%		10%	70%		66%	1.27	-48%	$60.99				TL 1 OF LOT 5, BLOCK 108, PARKROSE
80-51		1.00	89.20	2.0	5%	0.35	35%		10%	55%		54%	0.54	-66%	$30.05				TL 2 OF LOT 5, BLOCK 108, PARKROSE
80-52		2.78	178.80	80.0	66%	0.00				100%		80%	2.22	76%	$313.88				LOT 1, BLOCK 109, PARKROSE
80-53		2.23	120.40	75.0	77%	0.00				100%		80%	1.78	133%	$280.47				N 160' OF LOT 2, BLOCK 109, PARKROSE
80-54		2.52	148.80	60.0	55%	0.00			45%	55%		89%	2.24	76%	$261.75				LOT 3, BLOCK 109, PARKROSE
80-55		1.05	52.70	0.0	0%	0.00			15%	85%		83%	0.87	-24%	$39.91				E 165.7' OF LOT 4, BLOCK 109, PARKROSE
80-56		1.24	63.40	24.0	44%	0.00			15%	85%		83%	1.03	75%	$110.74				TL 3 OF LOT 4, BLOCK 109, PARKROSE
80-57		1.00	49.40	2.0	5%	0.25	25%		20%	55%		64%	0.64	-30%	$34.61				TL 1 OF LOT 4, BLOCK 109, PARKROSE
80-58		0.24	47.30	0.3	8%	0.00			50%	50%		90%	0.22	-47%	$25.00				TL 2 OF LOT 4, BLOCK 109, PARKROSE
80-60		3.00	148.70	0.0	0%	0.00			10%	90%		82%	2.46	-24%	$112.67				LT 5 EXC N 290.4' OF W 100' & LT 6 EXC N 290.
80-61		1.33	71.50	5.5	9%	0.00			10%	90%		82%	1.09	-10%	$64.53				W 100' OF N 290.4' LOT 5 & E 100' OF N 290.4'
80-64		2.70	152.80	33.0	28%	0.27	10%		10%	80%		74%	2.00	17%	$178.97				TL 14 OF LOTS 6 & 7, BLOCK 109, PARKROSE
80-66		0.70	48.80	30.0	98%	0.00			25%	75%		85%	0.60	119%	$106.76				N 300' OF W 100' OF LOT 6, BLOCK 109, PARKROS
80-67		0.70	47.80	30.0	98%	0.00			15%	85%		83%	0.58	122%	$106.12				TL 17 OF LOT 7, BLOCK 109, PARKROSE
80-69		1.93	103.60	9.0	11%	0.39	20%		5%	75%		65%	1.25	-22%	$81.31				TL 7 OF LOT 8, BLOCK 109, PARKROSE
80-70		0.14	47.30	0.0	0%	0.00			50%	50%		90%	0.13	-47%	$25.00				TL 9 OF LOT 9, BLOCK 109, PARKROSE
80-71		0.55	49.30	19.0	79%	0.00			10%	90%		82%	0.45	44%	$71.01				TL 13 OF LOT 7, BLOCK 109, PARKROSE
80-110		1.64	162.10	54.0	76%	0.00			60%	40%		92%	1.51	31%	$212.21				TL 2 OF LOTS 1 & 2, BLOCK 112, PARKROSE
80-111		1.45	86.40	64.0	101%	0.00			5%	95%		81%	1.17	159%	$223.41				E 200' OF LT 3, EXC W 100' OF S 150' & EXC S
80-112		0.35	48.80	2.0	13%	0.00				100%		80%	0.28	-49%	$25.00				EXC S 10' -W 100' OF E 200' OF S 150' OF LOT
80-113		0.92	50.70	6.5	16%	0.00			100%			100%	0.92	17%	$59.36				W 103' OF LT 3, EXC S 10'-W 103' OF LT 4, BK
80-114		1.79	89.90	19.0	24%	0.00			80%	20%		96%	1.72	44%	$129.06				W 200' OF E 400' OF LT 3, EXC S 10'-W 200' OF
80-115		0.58	48.80	0.0	0%	0.00			100%			100%	0.58	-46%	$26.56				TL 9 OF LOT 5, BLOCK 112, PARKROSE
80-116		0.80	48.80	3.2	9%	0.00			100%			100%	0.80	-8%	$45.12				TL 5 OF LOT 5, BLOCK 112, PARKROSE
80-117		0.79	48.80	10.0	29%	0.00			100%			100%	0.79	28%	$62.68				TL 3 OF LOTS 6 & 7, BLOCK 112, PARKROSE
80-119		0.06	48.80	0.0	0%	0.00		100%				30%	0.02	-49%	$25.00				TL 2 OF LOTS 9 & 10, BLOCK 112, PARKROSE
80-128		2.93	147.70	0.0	0%	0.00			70%	30%		94%	2.75	-15%	$126.14				TL 1 OF LOT 1, BLOCK 113, PARKROSE

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT (10'	10'-14'	14'-18'	18'-28'	)28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
80-129		0.17	48.80	0.0	0%	0.00				100%		80%	0.14	-49%	$25.00				TL 2 OF LOT 2, BLOCK 113, PARKROSE
80-130		0.37	48.80	4.0	25%	0.00				100%		80%	0.30	-49%	$25.00				TL 3 OF LOT 2, BLOCK 113, PARKROSE
80-131		0.37	76.80	0.0	0%	0.00				100%		80%	0.30	-67%	$25.00				TL 9 OF LOT 2, BLOCK 113, PARKROSE
80-132		0.83	48.80	32.0	89%	0.00				100%		80%	0.66	136%	$115.22				TL 6 OF LOT 3, BLOCK 113, PARKROSE
80-133		0.31	48.80	3.0	22%	0.00				100%		80%	0.25	-49%	$25.00				TL 17 OF LOT 3, BLOCK 113, PARKROSE
80-134		0.75	48.80	0.0	0%	0.00			5%	95%		81%	0.61	-43%	$27.82				TL 18 OF LOT 3, BLOCK 113, PARKROSE
80-191		0.92	66.60	0.0	0%	0.23	25%		25%	50%		65%	0.60	-59%	$27.39				TL 3 OF LOT 5, BLOCK 108, PARKROSE
80-193		4.62	264.80	0.0	0%	0.69	15%		25%	60%		73%	3.37	-42%	$154.46				TL 5 OF LOT 4, BLOCK 108, PARKROSE
80-194		2.88	158.00	11.2	9%	0.00			40%	60%		88%	2.53	-8%	$145.76				TL 6 OF LOT 4, BLOCK 108, PARKROSE
80-196		0.95	49.30	0.5	1%	0.00			100%			100%	0.95	-9%	$44.83				E 103' OF W 206' OF LOTS 3 & 4, BLOCK 112, PA
80-197		0.51	48.80	9.0	41%	0.00				100%		80%	0.41	-13%	$42.54				TL 7 OF BLOCK 108, PARKROSE
80-198		0.06	48.80	0.0	0%	0.00			100%			100%	0.06	-49%	$25.00				TL 3 OF LOT 1,, BLOCK 111, PARKROSE
80-199		1.93	90.40	5.0	6%	0.00				100%		80%	1.54	-7%	$83.97				EXC N 160' OF LOT 2, BLOCK 109, PARKROSE
80-200		0.34	47.30	0.0	0%	0.00			10%	90%		82%	0.28	-47%	$25.00				TL 3 OF LOT 6, BLOCK 104, PARKROSE
80-222		0.05	50.20	0.0	0%	0.00			50%	50%		90%	0.05	-50%	$25.00				S 10' OF W 200' OF E 400' OF LOT 4, BLOCK 112
80-223		0.02	50.70	0.0	0%	0.00			100%			100%	0.02	-51%	$25.00				S 10' OF W 103' OF LOT 4, BLOCK 112, PARKROSE
80-226		0.02	47.30	0.0	0%	0.00			100%			100%	0.02	-47%	$25.00				S 10' OF W 1/2 OF LOT 5, BLOCK 112, PARKROSE
80-233		1.42	82.20	0.0	0%	0.00				100%		80%	1.14	-37%	$52.03				TL 42, 15-1N-2E
80-237		0.62	48.80	0.0	0%	0.00			65%	35%		93%	0.58	-46%	$26.41				TL 16 OF LOTS 2 & 3, BLOCK 113, PARKROSE
80-243		0.53	47.30	3.5	15%	0.13	25%		15%	60%		63%	0.33	-47%	$25.00				TL 21 OF LOT 2, BLOCK 104, PARKROSE
80-244		1.85	53.70	0.0	0%	0.00			50%	50%		90%	1.67	42%	$76.26				TL 21 OF LOT 2, BLOCK 113, PARKROSE
81-1		0.81	77.30	0.0	0%	0.00		80%	5%	15%		41%	0.33	-68%	$25.00				TL 34, 16-1N-2E
81-2		3.41	283.00	21.0	14%	0.00					100%	20%	0.68	-69%	$86.39				TL 67, 21-1N-2E
81-3		2.56	163.60	13.0	12%	0.00		30%	30%	20%	20%	59%	1.51	-37%	$103.63				TL 29, 16-1N-2E
81-6		0.03	66.50	0.0	0%	0.00					100%	20%	0.01	-62%	$25.00				TL 63, 16-1N-2E
81-8		0.06	66.50	0.0	0%	0.00					100%	20%	0.01	-62%	$25.00				TL 118, 21-1N-2E
81-9		1.40	115.80	2.0	3%	0.00					100%	20%	0.28	-78%	$25.00				TL 66, 16-1N-2E
81-10		0.50	66.50	0.0	0%	0.00					100%	20%	0.10	-62%	$25.00				TL 65, 16-1N-2E
82-1		0.78	61.10	21.0	62%	0.00					100%	20%	0.16	3%	$62.80				LOT B, BLOCK 88, PARKROSE
83-1		1.01	61.10	0.0	0%	0.00					100%	20%	0.20	-59%	$25.00				LOT A, BLOCK 88, PARKROSE
84-1		0.98	61.10	39.0	91%	0.00					100%	20%	0.20	84%	$112.34				LOT B, BLOCK 89, PARKROSE
85-1		0.98	61.10	38.0	89%	0.00					100%	20%	0.20	80%	$109.69				LOT A, BLOCK 89, PARKROSE
86-1		0.99	61.10	42.7	99%	0.00					100%	20%	0.20	100%	$122.23				LOT B, BLOCK 90, PARKROSE
87-1		0.98	61.60	42.3	99%	0.00					100%	20%	0.20	97%	$121.08				LOT A, BLOCK 90, PARKROSE
88-1		0.98	61.60	23.0	54%	0.00				10%	90%	26%	0.25	18%	$72.63				LOT B, BLOCK 91, PARKROSE
89-1		0.45	45.30	16.0	82%	0.00				10%	90%	26%	0.12	5%	$47.76				N 190' OF LOT A, BLOCK 91, PARKROSE
89-2		0.31	45.30	0.0	0%	0.00					100%	20%	0.06	-45%	$25.00				LOT A, BLOCK 91 EXC N 190', PARKROSE
90-1		0.32	45.30	10.0	72%	0.00					100%	20%	0.06	-35%	$29.43				TL 2 OF LOT B, BLOCK 92,2 PARKROSE
90-2		0.28	45.30	3.5	29%	0.00					100%	20%	0.06	-45%	$25.00				TL 1 OF LOT B, BLOCK 92, PARKROSE
90-3		0.16	45.30	2.6	37%	0.00					100%	20%	0.03	-45%	$25.00				TL 3 OF LOT B, BLOCK 92, PARKROSE
91-1		1.01	45.30	2.0	5%	0.00					100%	20%	0.20	-45%	$25.00				LOT A, BLOCK 92, PARKROSE
92-1		0.99	45.30	5.0	12%	0.00					100%	20%	0.20	-45%	$25.00				LOT B, BLOCK 93, PARKROSE
93-1		0.98	45.30	1.6	4%	0.00					100%	20%	0.20	-45%	$25.00				LOT A, BLOCK 93, PARKROSE
94-1		0.93	45.30	3.0	7%	0.00					100%	20%	0.19	-45%	$25.00				LOT B, BLOCK 94, PARKROSE
95-1		1.01	45.30	2.0	5%	0.00				5%	95%	23%	0.23	-45%	$25.00				LOT A, BLOCK 94, PARKROSE
96-1		0.98	45.30	0.0	0%	0.00				5%	95%	23%	0.23	-45%	$25.00				LOT B, BLOCK 95, PARKROSE
97-1		0.37	45.30	2.0	12%	0.00					100%	20%	0.07	-45%	$25.00				LOT A, BLOCK 95, EXC N 175', PARKROSE
97-2		0.24	45.30	2.0	19%	0.00					100%	20%	0.05	-45%	$25.00				N 100' OF LOT A, BLOCK 95, PARKROSE
97-3		0.18	45.30	0.0	0%	0.00					100%	20%	0.04	-45%	$25.00				S 75' OF N 175' OF LOT A, BLOCK 95, PARKROSE
98-1		0.17	45.30	2.0	27%	0.00					100%	20%	0.03	-45%	$25.00				TL 1 OF LOT B, BLOCK 96, PARKROSE
98-2		0.32	45.30	2.0	14%	0.00					100%	20%	0.06	-45%	$25.00				TL 2 OF LOTS A & B, BLOCK 96, PARKROSE
98-3		0.14	45.30	2.0	33%	0.00					100%	20%	0.03	-45%	$25.00				TL 3 OF LOT B, BLOCK 96, PARKROSE
98-4		0.22	45.30	2.0	21%	0.00					100%	20%	0.04	-45%	$25.00				TL 4 OF LOT B, BLOCK 96, PARKROSE
98-5		0.21	45.30	0.0	0%	0.00					100%	20%	0.04	-45%	$25.00				TL 5 OF LOT B, BLOCK 96, PARKROSE
99-2		0.37	45.30	2.0	12%	0.00				5%	95%	23%	0.09	-45%	$25.00				TL 7 OF LOT A, BLOCK 96, PARKROSE
99-3		0.32	45.30	2.0	14%	0.00					100%	20%	0.06	-45%	$25.00				TL 8 OF LOT A, BLOCK 96, PARKROSE
100-2		0.15	45.30	0.0	0%	0.00					100%	20%	0.03	-45%	$25.00				SLY 100' OF E 1/2 OF LOT B, BLOCK 97, PARKROS
100-3		0.49	45.30	2.0	9%	0.00				5%	95%	23%	0.11	-45%	$25.00				W 1/2 OF LOT B, BLOCK 97, PARKROSE
101-1		0.83	45.30	2.0	6%	0.00					100%	20%	0.17	-45%	$25.00				LOT A EXC W 29.12' OF N 230', BLOCK 97, PARKR
101-2		0.50	45.30	2.0	9%	0.00					100%	20%	0.10	-45%	$25.00				N 230' OF W 29.12' OF LT A & N 230' OF E 1/2
102-1		0.01	45.30	2.0	459%	0.00					100%	20%	0.00	-45%	$25.00				LOTS A & B EXC S 64' OF E 80' S 175', BLOCK 9
102-2		0.17	45.30	2.0	27%	0.00				80%	20%	68%	0.12	-45%	$25.00				TL 1 OF LOTS A & B, BLOCK 98, PARKROSE
102-3		0.29	45.30	2.0	16%	0.00					100%	20%	0.06	-45%	$25.00				S 80' OF N 155' LOT A & E 34.63' OF S 80' OF
102-4		0.44	45.30	2.0	10%	0.00				20%	80%	32%	0.14	-45%	$25.00				W 125' OF N 155' OF LOT B, BLOCK 98, PARKROSE
103-2		0.12	45.30	2.0	38%	0.00					100%	20%	0.02	-45%	$25.00				S 64' OF E 80' OF LOT A, BLOCK 98, PARKROSE
104-2		1.03	101.60	2.0	4%	0.00				30%	70%	38%	0.39	-75%	$25.00				W 165' OF LOTS A-C, PARKROSE
104-7		1.93	77.20	0.0	0%	0.00			90%	10%		98%	1.89	12%	$86.63				TL 3 OF LOT 1, BLOCK 99, PARKROSE
104-8		1.04	50.20	2.4	5%	0.00			95%	5%		99%	1.03	7%	$53.52				S 1/2 OF LOT 2, BLOCK 99, PARKROSE
104-9		1.03	48.30	0.0	0%	0.00			80%	20%		96%	0.99	-6%	$45.29				TL 4 OF LOT 2, BLOCK 99, PARKROSE
104-10		3.36	170.30	82.0	56%	0.00			30%	70%		86%	2.89	105%	$349.66				TL 21 OF LOTS 3 & 4, BLOCK 99, PARKROSE
104-12		1.38	69.80	58.0	96%	0.00			5%	95%		81%	1.12	194%	$204.91				W 163.1' OF LOT 4, BLOCK 99, PARKROSE
104-13		1.75	115.30	2.0	3%	0.00				100%		80%	1.40	-40%	$69.42				LOT 5, BLOCK 99, PARKROSE
104-14		0.46	48.80	2.0	10%	0.00				100%		80%	0.37	-49%	$25.00				S 100' OF W 200' OF LOT 6, BLOCK 99, PARKROSE
104-15		0.41	45.30	2.0	11%	0.00			40%	60%		88%	0.36	-45%	$25.00				S 100' OF E 180' OF LOT 6, BLOCK 99, PARKROSE

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT (10'	10'-14'	14'-18'	18'-28'	>28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW SUB ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
104-16		0.34	45.30	0.0	0%	0.00			85%	15%		97%	0.33	-45%	$25.00				E 150' OF N 100' OF LOT 6, BLOCK 99, PARKROSE
104-17		0.11	45.30	2.0	42%	0.00				100%		80%	0.09	-45%	$25.00				E 50' OF W 180' OF N 100' OF LOT 6, BLOCK 99,
104-18		0.11	45.30	0.0	0%	0.00				100%		80%	0.09	-45%	$25.00				W 50' OF E 200' OF N 100' OF LOT 6, BLOCK 99,
104-19		0.17	45.30	2.0	27%	0.00				100%		80%	0.14	-45%	$25.00				E 75' OF W 130' OF N 100' OF LOT 6, BLOCK 99,
104-20		0.13	45.30	2.0	35%	0.00				100%		80%	0.10	-45%	$25.00				W 55' OF N 100' OF LOT 6, BLOCK 99, PARKROSE
104-21		1.01	58.00	2.0	5%	0.00			25%	75%		85%	0.86	-23%	$44.62				TL 2 OF LOT 7, BLOCK 99, PARKROSE
104-22		0.80	45.30	8.4	24%	0.00			50%	50%		90%	0.72	22%	$55.24				TL 1 OF LOT 7, BLOCK 99, PARKROSE
104-23		0.93	45.30	30.0	74%	0.00			90%	10%		98%	0.91	168%	$121.25				TL 12 OF LOT 7, BLOCK 99, PARKROSE
105-1		0.78	51.20	2.0	6%	0.00				100%		80%	0.62	-34%	$33.88				LOT 1, BLOCK 100 EXC S 100' OF E 233', PARKRO
105-2		0.53	51.20	0.0	0%	0.00				100%		80%	0.42	-51%	$25.00				S 100' OF E 233' OF LOT 1, BLOCK 100, PARKROS
105-3		0.91	52.20	2.0	5%	0.00			60%	40%		92%	0.84	-16%	$43.64				LOT 2, BLOCK 100 EXC N 105', PARKROSE
105-4		1.31	66.20	5.6	10%	0.00			10%	90%		82%	1.07	-3%	$64.04				W 150' OF LOT 1, BLOCK 100, PARKROSE
105-5		0.92	65.50	2.0	5%	0.00			10%	90%		82%	0.75	-39%	$39.85				N 105' OF LOT 2, BLOCK 100, PARKROSE
105-6		0.17	50.20	2.0	27%	0.00				100%		80%	0.14	-50%	$25.00				TL 5 OF LOT 3, BLOCK 100, PARKROSE
105-7		0.16	50.20	2.0	29%	0.00				100%		80%	0.13	-50%	$25.00				TL 6 OF LOT 3, BLOCK 100, PARKROSE
105-8		0.17	50.20	2.0	27%	0.00				100%		80%	0.14	-50%	$25.00				TL 7 OF LOT 3, BLOCK 100, PARKROSE
105-9		0.16	50.20	2.0	29%	0.00				100%		80%	0.13	-50%	$25.00				TL 8 OF LOT 3, BLOCK 100, PARKROSE
105-10		0.23	50.20	2.0	20%	0.00				100%		80%	0.18	-50%	$25.00				TL 1 OF LOT 3, BLOCK 100, PARKROSE
105-11		0.09	50.20	2.0	51%	0.00				100%		80%	0.07	-50%	$25.00				TL 9 OF LOT 3, BLOCK 100, PARKROSE
105-12		0.04	50.20	0.5	29%	0.00				100%		80%	0.03	-50%	$25.00				TL 10 OF LOT 3, BLOCK 100, PARKROSE
105-13		0.09	50.20	2.0	51%	0.00				100%		80%	0.07	-50%	$25.00				TL 11 OF LOT 3, BLOCK 100, PARKROSE
105-14		0.50	54.20	2.0	9%	0.00			30%	70%		86%	0.43	-54%	$25.00				TL 4 OF LOT 3, BLOCK 100, PARKROSE
105-15		1.63	82.80	2.4	3%	0.00			20%	80%		84%	1.37	-17%	$69.07				W 130' OF LOT 3, BLOCK 100, PARKROSE
105-16		1.24	69.40	2.0	4%	0.00			40%	60%		88%	1.09	-20%	$55.28				LOT 4, BLOCK 100 EXC E 127', PARKROSE
105-17		1.35	73.50	9.0	15%	0.00			20%	80%		84%	1.13	3%	$75.79				E 127' OF LOT 4, BLOCK 100, PARKROSE
105-18		1.14	64.40	5.6	11%	0.00			50%	50%		90%	1.03	-4%	$61.83				E 127' OF LOT 5, BLOCK 100, PARKROSE
105-19		0.21	50.20	2.0	22%	0.00				100%		80%	0.17	-50%	$25.00				LOT 5, BLOCK 100 E3XC N 239.7' OF W 78.33', P
105-20		0.17	50.20	0.0	0%	0.00			100%			100%	0.17	-50%	$25.00				EXC E 127' -S 59.85' OF N 119.85' OF LOT 5, B
105-21		0.18	50.20	0.0	0%	0.00			100%			100%	0.18	-50%	$25.00				EXC E 127' -N 60' OF LOT 5, BLOCK 100, PARKRO
105-22		0.35	50.20	6.0	39%	0.00			100%			100%	0.35	-36%	$31.93				S 119.85' OF N 239.7' OF W 128.33' OF LOT 5,
105-23		0.15	50.20	2.0	31%	0.00				100%		80%	0.12	-50%	$25.00				EXC N 239.7'-E 50' OF W 128.33' OF LOT 5, BLO
105-24		1.50	77.60	0.0	0%	0.00			95%	5%		99%	1.49	-12%	$68.01				EXC N 150' OF W 131' OF LOT 6, BLOCK 100, PAR
105-25		1.78	89.90	60.0	77%	0.00			50%	50%		90%	1.60	156%	$232.38				EXC S 80' OF W 131' OF LOT 7, BLOCK 100, PARK
105-26		0.24	50.20	5.0	48%	0.00			100%			100%	0.24	-50%	$25.00				S 80' OF W 131' OF LOT 7, BLOCK 100, PARKROSE
105-27		0.96	52.20	0.0	0%	0.09			30%	70%		86%	0.8[illegible]	-28%	$37.81				EXC S 109', LOT 8, BLOCK 100, PARKROSE
105-28		0.96	50.20	7.7	18%	0.00			40%	60%		88%	0.84	18%	$59.10				S 109' OF LOT 8, BLOCK 100, PARKROSE
105-29		0.45	50.20	2.0	10%	0.00			100%			100%	0.45	-48%	$25.91				N 150' OF W 131' OF LOT 6, BLOCK 100, PARKROS
106-1		1.33	66.10	1.1	2%	0.13	10%		10%	80%		74%	0.98	-27%	$47.99				LOT 1, BLOCK 101 EXC S 66.68' PARKROSE
106-2		0.75	49.70	0.5	2%	0.00			100%			100%	0.75	-28%	$35.67				S 66.68' OF LOT 1, BLOCK 101, PARKROSE
106-3		2.25	112.00	0.0	0%	0.00			100%			100%	2.25	-8%	$103.05				LOT 2, BLOCK 101, PARKROSE
106-4		1.38	68.90	2.0	3%	0.00			100%			100%	1.38	-1%	$68.50				N 123' OF LOT 3, BLOCK 101, PARKROSE
106-5		0.87	49.70	2.0	5%	0.00			100%			100%	[illegible]	-9%	$45.15				S 77' OF LOT 3, BLOCK 101, PARKROSE
106-6		0.19	49.70	6.0	72%	0.00				100%		80%	0.15	-50%	$25.00				S 50' OF N 268.5' OF E 162.49' OF LOT 4, BLOC
106-7		0.73	52.70	30.0	94%	0.00			100%			100%	0.73	114%	$112.94				N 129.61' OF LOT 4, BLOCK 101, PARKROSE
106-8		0.34	49.70	4.0	27%	0.00				100%		80%	0.27	-50%	$25.00				W 82.51' EXC N 218.5' OF LOT 4, BLOCK 101, PA
106-9		0.36	50.20	2.0	13%	0.00				100%		80%	0.29	-50%	$25.00				EXC N 268.5'-W 102.49' OF E 162.49' OF LOT 4,
106-10		0.24	49.70	2.0	19%	0.00				100%		80%	0.19	-50%	$25.00				TL 5 OF LOT 4, BLOCK 101, PARKROSE
106-11		0.50	49.70	20.0	92%	0.00			100%			100%	0.50	53%	$75.90				S 88.59' OF N 218.5' OF LOT 4, BLOCK 101, PAR
106-13		2.48	133.90	100.0	93%	0.00			100%			100%	2.48	183%	$378.61				TL 1 OF LOTS 5 & 6, BLOCK 101, PARKROSE
106-16		0.87	49.70	0.0	0%	0.00			90%	10%		98%	0.85	-21%	$39.05				TL 4 OF LOTS 6 & 7, BLOCK 101, PARKROSE
106-18		1.82	102.70	0.0	0%	0.00			50%	50%		90%	1.64	-27%	$75.02				TL 6 OF LOT 6, BLOCK 101, PARKROSE
106-19		0.36	49.70	0.0	0%	0.00				100%		80%	0.29	-50%	$25.00				EXC N 304'-E 100' OF LOT 7, BLOCK 101, PARKRO
106-21		0.40	49.70	2.0	11%	0.00				100%		80%	0.32	-50%	$25.00				EXC N 304-W 145' OF LOT 7, BLOCK 101, PARKROS
106-22		0.56	49.70	0.0	0%	0.00			15%	85%		83%	0.46	-50%	$25.00				S 100' OF N 160' OF LOT 7, BLOCK 101, PARKROS
106-23		2.25	112.60	7.0	7%	0.00			100%			100%	2.25	8%	$121.60				EXC N 5' OF W 40' OF LOT 8, BLOCK 101, PARKRO
106-24		2.76	136.80	0.0	0%	0.00			20%	80%		84%	2.32	-22%	$106.18				EXC S 14' OF W 40' OF LOT 9, BLOCK 101, PARKR
106-25		0.81	57.10	7.2	20%	0.00				100%		80%	0.65	-15%	$48.76				S 144' OF N 304' OF LOT 7, BLOCK 101, PARKROS
106-27		0.01	50.20	0.0	0%	0.00			100%			100%	0.01	-50%	$25.00				N 5' OF W 40' OF LOT 8, BLOCK 101, PARKROSE
106-28		0.01	49.70	0.0	0%	0.00			100%			100%	0.01	-50%	$25.00				S 14' OF W 40' OF LOT 9, BLOCK 101, PARKROSE
107-1		1.60	71.70	22.0	32%	0.00			50%	50%		90%	1.44	73%	$124.26				TL 1 OF LOT 1, BLOCK 102, PARKROSE
107-2		1.53	71.70	62.0	93%	0.00			100%			100%	1.53	227%	$234.39				TL 2 OF LOT 1, BLOCK 102, PARKROSE
107-3		0.26	46.80	10.5	93%	0.00			100%			100%	0.26	-15%	$39.74				N 75' OF E 153' OF LOT 2, BLOCK 102, PARKROSE
107-4		1.97	96.50	80.0	93%	0.00			100%			100%	1.97	213%	$302.24				EXC N 75' OF E 153' OF LOT 2, BLOCK 102, PARK
107-5		0.58	53.50	48.0	190%	0.00			100%			100%	0.58	187%	$153.77				N 100' OF LOT 3, BLOCK 102, PARKROSE
107-6		1.12	53.50	48.0	98%	0.00			85%	15%		97%	1.09	231%	$176.97				S 100' OF LOT 3, BLOCK 102, PARKROSE
107-7		2.00	169.70	86.2	99%	0.00			35%	65%		87%	1.74	82%	$308.14				LOT 4, BLOCK 102, PARKROSE
107-8		1.16	61.80	50.0	99%	0.00				100%		80%	0.93	183%	$175.01				E 166.04' OF LOT 5, BLOCK 102, PARKROSE
107-9		0.49	46.80	21.1	99%	0.00				100%		80%	0.39	58%	$73.87				W 77.66' OF LOT 5, BLOCK 102, PARKROSE
107-10		1.57	71.10	50.0	73%	0.00			10%	90%		82%	1.29	169%	$191.47				E 139.7' OF LOT 6, BLOCK 102, PARKROSE
107-11		1.00	52.00	30.0	69%	0.00			10%	90%		82%	0.82	125%	$117.06				W 104' OF LOT 6, BLOCK 102, PARKROSE
107-12		2.25	111.00	75.0	77%	0.00			10%	90%		82%	1.85	155%	$283.27				TL 19 OF LOT 7, BLOCK 102, PARKROSE
107-13		2.99	119.80	0.0	0%	0.00			100%			100%	2.99	14%	$136.94				TL 3 OF LOTS 8-10, BLOCK 102, PARKROSE
108-1	*	2.23	269.60	0.0	0%	2.23	100%					0%	0.00	-91%	$25.00				TL 19, 15-1N-2E
108-2	*	2.11	99.70	4.5	5%	2.11	100%					0%	0.00	-75%	$25.00				TL 6, 15-1N-2E

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT (10'	10'-14'	14'-18'	18'-28'	)28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
108-3	*	12.95	604.50	0.0	0%	4.53	35%		10%	55%		54%	6.99	-47%	$320.28				TL 14, 15-1N-2E
108-4		0.96	45.30	0.0	0%	0.00			25%	75%		85%	0.82	-17%	$37.37				TL 12, 15-1N-2E
108-5		2.16	79.10	0.0	0%	0.00			20%	80%		84%	1.81	5%	$83.10				TL 11, 15-1N-2E
108-6	*	0.06	49.70	0.0	0%	0.06	100%					0%	0.00	-50%	$25.00				TL 16, 15-1N-2E
108-7		18.81	935.70	0.0	0%	0.00			20%	80%		84%	15.80	-23%	$723.65				TL 17, 15-1N-2E
108-8		0.88	46.80	0.0	0%	0.00				100%		80%	0.70	-31%	$32.24				TL 18, 15-1N-2E
108-9	*	0.47	45.30	0.0	0%	0.47	100%					0%	0.00	-45%	$25.00				TL 22, 15-1N-2E
108-10	*	0.86	47.60	0.0	0%	0.86	100%					0%	0.00	-47%	$25.00				TL 23, 15-1N-2E
108-11	*	1.10	77.90	0.0	0%	1.10	100%					0%	0.00	-68%	$25.00				TL 31, 15-1N-2E
108-12	*	0.63	45.30	0.0	0%	0.63	100%					0%	0.00	-45%	$25.00				TL 34, 15-1N-2E
108-13	*	0.99	66.60	0.0	0%	0.99	100%					0%	0.00	-62%	$25.00				TL 35, 15-1N-2E
108-16	*	5.37	299.00	5.0	2%	5.37	100%					0%	0.00	-92%	$25.00				TL 46, 15-1N-2E
109-6	*	0.55	128.60	0.0	0%	0.55	100%					0%	0.00	-81%	$25.00				TL 17, 14-1N-2E
109-7		7.39	352.10	0.0	0%	0.00			30%	70%		86%	6.36	-17%	$291.08				TL 20, 15-1N-2E
109-8	*	0.21	61.60	0.0	0%	0.21	100%					0%	0.00	-59%	$25.00				LOT 1, VIEWPOINT
109-9	*	0.21	61.60	0.0	0%	0.21	100%					0%	0.00	-59%	$25.00				LOT 2, VIEWPOINT
109-10	*	0.17	61.60	0.0	0%	0.17	100%					0%	0.00	-59%	$25.00				LOT 3, VIEWPOINT
109-11	*	0.17	61.60	0.0	0%	0.17	100%					0%	0.00	-59%	$25.00				LOT 4, VIEWPOINT
109-12	*	0.18	61.60	0.0	0%	0.18	100%					0%	0.00	-59%	$25.00				LOT 5, VIEWPOINT
109-13	*	0.18	61.60	2.0	26%	0.18	100%					0%	0.00	-59%	$25.00				LOT 6, VIEWPOINT
109-14	*	0.17	61.60	0.0	0%	0.17	100%					0%	0.00	-59%	$25.00				LOT 7, VIEWPOINT
109-15	*	0.20	61.60	0.0	0%	0.20	100%					0%	0.00	-59%	$25.00				LOT 8, VIEWPOINT
109-16		12.80	726.50	15.0	3%	1.28	10%	5%	10%	75%		72%	9.15	-37%	$458.91				TL 29, 15-1N-2E
109-17		2.51	126.40	3.5	3%	0.00			50%	50%		90%	2.26	-11%	$112.74				TL 30, 15-1N-2E
109-18	*	0.07	48.80	0.0	0%	0.07	100%					0%	0.00	-49%	$25.00				TL 19, 14-1N-2E
109-19	*	0.07	48.80	0.0	0%	0.07	100%					0%	0.00	-49%	$25.00				TL 18, 14-1N-2E
109-22		0.23	45.35	0.0	0%	0.00				100%		80%	0.18	-45%	$25.00				TL 20, 14-1N-2E IN STREET
109-26		4.93	243.10	165.0	77%	0.49	10%		5%	85%		73%	3.60	148%	$602.12				TL 22, 14-1N-2E
109-27		5.73	270.90	100.0	40%	0.00			40%	60%		88%	5.04	83%	$495.96				TL 23, 14-1N-2E
109-28		0.07	9.75	0.0	0%	0.00			60%	40%		92%	0.06	156%	$25.00				TL 24, 14-1N-2E IN STREET
109-29		0.43	48.80	0.0	0%	0.00			20%	40%	40%	60%	0.26	-49%	$25.00				TL 25, 14-1N-2E
109-30		0.06	48.80	0.0	0%	0.00				100%		80%	0.05	-49%	$25.00				TL 40, 15-1N-2E
109-31		16.20	727.50	0.0	0%	0.00			15%	85%		83%	13.45	-15%	$615.82				BLOCK 1, SIVERS IND PK
109-32		6.66	368.40	0.0	0%	0.00			10%	90%		82%	5.46	-32%	$250.12				TL 1 OF BLOCK 2, SIVERS IND PK
109-33		11.80	648.70	0.0	0%	0.00			40%	60%		88%	10.38	-27%	$475.58				BLOCK 3, SIVERS IND PK
109-34		4.51	244.80	0.0	0%	0.00			55%	45%		91%	4.10	-23%	$187.97				TL 4 OF BLOCK 4, SIVERS IND PK
109-35		9.63	500.45	0.0	0%	0.48	5%	5%	20%	70%		78%	7.46	-32%	$341.82				TL 1 OF BLOCK 5, SIVERS IND PK
109-36		9.30	526.50	0.0	0%	1.86	20%		5%	75%		65%	6.05	-47%	$276.86				BLOCK 6 OF SIVERS IND PK
109-37		6.73	399.40	0.0	0%	0.67	10%		45%	45%		81%	5.45	-37%	$249.67				TL 7 OF BLOCK 7, SIVERS IND PK
109-38		1.72	97.20	47.6	64%	0.00				100%		80%	1.38	95%	$189.17				TL 26, 14-1N-2E
109-39		6.32	307.80	200.0	73%	0.00				100%		80%	5.06	147%	$761.61				TL 2 OF BLOCK 2, SIVERS IND PK
109-40		1.82	159.20	0.0	0%	0.00				15%	85%	29%	0.53	-84%	$25.00				TL 1 OF BLOCK 1, FLOOD OAK
109-41		3.14	189.20	123.0	90%	0.00				50%	50%	50%	1.57	110%	$397.88				TL 3 OF LOTS 2 & 3, BLOCK 1, FLOOD OAK
109-43		2.61	184.20	0.0	0%	0.00				100%		80%	2.09	-48%	$95.63				LOT 4, BLOCK 1, FLOOD OAK
109-44		0.48	57.30	20.6	99%	0.00				100%		80%	0.38	26%	$72.18				TL 15 OF LOT 1, BLOCK 2, FLOOD OAK
109-45		4.23	264.40	170.0	92%	0.00			20%	80%		84%	3.55	132%	$613.27				LOT 2, BLOCK 2, FLOOD OAK
109-46		8.09	539.90	311.0	88%	0.00			10%	90%		82%	6.63	109%	$1,128.05				LOT 3, BLOCK 2, FLOOD OAK
109-47		3.02	170.30	0.0	0%	0.60	20%		80%			80%	2.42	-35%	$110.65				TL 1 OF LOT 1, BLOCK 3, FLOOD OAK
109-48		7.00	424.70	225.0	74%	0.70	10%		90%			90%	6.30	108%	$884.84				LOT 2, BLOCK 3, FLOOD OAK
109-50		3.86	339.50	166.5	99%	0.00				30%	70%	38%	1.47	50%	$508.44				TL 2 OF LOT 1, BLOCK 1, FLOOD OAK
109-51		3.17	189.10	30.0	22%	0.00			5%	95%		81%	2.57	4%	$197.11				TL 3 OF BLOCK 2, SIVERS IND PK
109-57		4.30	291.10	0.0	0%	0.22	5%		25%	70%		81%	3.48	-45%	$159.52				LOT 3, BLOCK 3, FLOOD OAK
109-58		5.30	693.50	0.0	0%	0.00				60%	40%	56%	2.97	-80%	$135.93				TL 12 OF LOT 3, BLOCK 1, FLOOD OAK
109-59		2.45	146.90	64.0	60%	0.74	30%		70%			70%	1.72	69%	$248.16				TL 2 OF BLOCK 3, FLOOD OAK
109-60		2.81	149.20	0.0	0%	0.00			15%	85%		83%	2.33	-28%	$106.82				TL 2 OF BLOCK 5, SIVERS IND PK
109-61		6.39	311.60	111.3	40%	0.00			30%	70%		86%	5.50	75%	$546.66				TL 47, 15-1N-2E
109-62		0.26	48.80	0.0	0%	0.00			50%	50%		90%	0.23	-49%	$25.00				TL 31, 14-1N-2E
109-63		0.98	48.80	0.0	0%	0.00				60%	40%	56%	0.55	-48%	$25.13				TL 33, 14-1N-2E
109-64		4.39	230.00	0.0	0%	0.22	5%		85%	10%		93%	4.08	-19%	$186.99				TL 8 OF BLOCK 7, SIVERS IND PPK
109-65		2.61	163.00	0.0	0%	0.13	5%		75%	20%		91%	2.38	-33%	$108.78				TL 9 OF BLOCK 7, SIVERS IND PK
109-66		5.91	288.20	0.0	0%	0.00				60%	40%	56%	3.31	-47%	$151.58				TL 34, 14-1N-2W
109-67	*	1.67	89.15	0.0	0%	1.67	100%					0%	0.00	-72%	$25.00				TL 3 OF BLOCK 5, SIVERS IND PK
109-68		0.19	33.50	0.0	0%	0.00				100%		80%	0.15	-25%	$25.00				TL 10 OF BLOCK 5, SIVERS IND PK
109-69		9.15	487.10	0.0	0%	0.00			55%	45%		91%	8.33	-22%	$381.35				TL 5 OF BLOCK 4, SIVERS IND PK
109-70		0.07	15.30	0.0	0%	0.00				100%		80%	0.06	63%	$25.00				TL 11 OF BLOCK 4, SIVERS IND PK
110-6		4.42	214.80	40.0	21%	0.00					100%	20%	0.88	-32%	$146.50				TL 38, 23-1N-2E
110-9		12.08	547.40	75.0	14%	2.42	20%		40%	40%		72%	8.70	9%	$597.12				TL 55, 22-1N-2E
110-10		2.28	103.30	80.0	81%	0.00			25%	75%		85%	1.94	191%	$300.78				TL 37, 15-1N-2E
110-11		3.64	165.40	55.0	35%	0.00				25%	75%	35%	1.27	23%	$204.11				TL 69, 23-1N-2E
110-13		2.30	114.35	0.0	0%	0.00			50%	50%		90%	2.07	-17%	$94.81				TL 1 OF LOTS 1 & 2, PACIFIC BUSINESS PK
110-15		2.86	160.65	0.0	0%	0.14	5%			95%		76%	2.17	-38%	$99.55				TL 2 OF LOTS 2 & 3, PACIFIC BUSINESS PK
110-16		2.17	121.90	0.0	0%	0.11	5%		5%	90%		77%	1.67	-37%	$76.53				LOT 4, PACIFIC BUSINESS PK
110-17		1.95	100.50	0.0	0%	0.10	5%		5%	90%		77%	1.50	-32%	$68.77				LOT 5, PACIFIC BUSINESS PK
110-18		2.14	119.40	0.0	0%	0.00				100%		80%	1.71	-34%	$78.41				LOT 6, PACIFIC BUSINESS PK

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT (10'	10'-14'	14'-18'	18'-28'	)28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
110-19		2.17	121.40	0.0	0%	0.00				100%		80%	1.74	-35%	$79.51				LOT 7, PACIFIC BUSINESS PK
110-20		2.99	153.20	0.0	0%	0.15	5%		15%	80%		79%	2.36	-29%	$108.18				LOT 8, PACIFIC BUSINESS PK
110-21		2.16	117.40	0.0	0%	0.00				100%		80%	1.73	-33%	$79.14				LOT 9, PACIFIC BUSINESS PK
110-22		2.12	125.80	0.0	0%	0.00				100%		80%	1.70	-38%	$77.68				LOT 10, PACIFIC BUSINESS PK
110-23		1.74	106.40	70.0	92%	0.00				100%		80%	1.39	134%	$249.27				LOT 11, PACIFIC BUSINESS PK
110-24		1.50	82.60	60.8	93%	0.00				100%		80%	1.20	162%	$216.09				LOT 12, PACIFIC BUSINESS PK
110-25		1.52	83.60	61.8	93%	0.00				100%		80%	1.22	162%	$219.34				LOT 13, PACIFIC BUSINESS PK
110-26		1.29	71.60	52.7	94%	0.00				100%		80%	1.03	161%	$186.93				LOT 14, PACIFIC BUSINESS PK
110-27		1.56	86.50	65.0	96%	0.00				100%		80%	1.25	165%	$229.42				LOT 15, PACIFIC BUSINESS PK
110-28		1.73	92.55	59.0	78%	0.00				100%		80%	1.38	137%	$219.75				TL 1 OF LOT 16, PACIFIC BUSINESS PK
110-29		1.06	62.70	30.0	65%	0.00				100%		80%	0.85	89%	$118.35				TL 2 OF LOT 17, PACIFIC BUSINESS PK
111-6		10.00	485.00	55.0	13%	0.00					100%	20%	2.00	-51%	$237.36				TL 1 OF LOT 1, BLOCK 1, SPACE IND PK
111-7		10.82	558.00	12.6	3%	0.00				55%	45%	53%	5.73	-47%	$296.04				LOT 2, BLOCK 1, SPACE IND PK
111-9		3.07	182.60	90.0	67%	0.61	20%		10%	70%		66%	2.03	81%	$331.32				TL 7 OF LOTS 2 & 3, BLOCK 2, SPACE IND PK
111-10		2.34	50.20	70.0	69%	0.23	10%		10%	80%		74%	1.73	428%	$264.82				TL 9 OF LOT 3, BLOCK 2, SPACE IND PK
111-11		3.39	174.90	18.0	12%	0.00				25%	75%	35%	1.19	-42%	$102.05				TL 3 OF LOT 1, BLOCK 3, SPACE IND PK
111-12		5.94	213.40	125.0	48%	0.00			10%	85%	5%	79%	4.69	156%	$546.20				TL 4 OF LOT 2, BLOCK 3, SPACE IND PK
111-13		2.23	204.40	30.0	31%	0.22	10%		5%	85%		73%	1.63	-25%	$154.06				TL 5 OF LOTS 1 & 2, BLOCK 3, SPACE IND PK
111-14		19.92	1,078.10	20.0	2%	0.00			40%	60%		88%	17.53	-21%	$855.86				TL 16 OF BLOCK 3, SPACE IND PK
111-15		0.94	48.80	4.5	11%	0.09	10%		30%	60%		78%	0.73	-7%	$45.51				TL 17 OF LOT 1, BLOCK 4, SPACE IND PK
111-16		0.80	58.50	32.0	92%	0.00				100%		80%	0.64	95%	$114.12				TL 12 OF LOT 1, BLOCK 5, SPACE IND PK
111-17		0.54	45.80	19.5	83%	0.00				100%		80%	0.43	56%	$71.46				LOT 1, BLOCK 6, SPACE IND PK
111-18		0.36	45.80	6.0	38%	0.00				100%		80%	0.29	-36%	$29.09				LOT 1, BLOCK 7, SPACE IND PK
111-19		1.48	68.70	48.0	74%	0.15	10%		5%	85%		73%	1.08	157%	$176.69				TL 6 OF LOT 1, BLOCK 3, SPACE IND PK
111-20		5.31	231.50	85.0	37%	0.00			55%	45%		91%	4.83	93%	$446.58				TL 8 OF LOT 2, BLOCK 2, SPACE IND PK
111-21		2.00	93.90	35.0	40%	0.00				100%		80%	1.60	77%	$166.04				TL 10 OF LOT 2, BLOCK 3, SPACE IND PK
111-22		0.89	46.30	10.0	26%	0.00				100%		80%	0.71	28%	$59.11				TL 11 OF LOT 2, BLOCK 3, SPACE IND Fk
111-23		0.28	45.80	10.0	82%	0.00				100%		80%	0.22	-20%	$36.76				TL 13 OF LOT 1, BLOCK 5, SPACE IND PK
111-24		0.52	45.80	21.0	93%	0.00				100%		80%	0.42	63%	$74.71				TL 14 OF LOT 1, BLOCK 5, SPACE IND PK
111-26		1.14	58.20	38.0	77%	0.00				100%		80%	0.91	145%	$142.48				TL 15 OF LOT 1, BLOCK 1, SPACE IND PK
111-27		0.47	50.70	15.0	73%	0.00				100%		80%	0.38	12%	$56.97				TL 18 OF LOT 1, BLOCK 4, SPACE IND PK
111-28		0.43	50.70	12.0	64%	0.00			10%	90%		82%	0.35	-5%	$47.95				TL 19 OF LOT 1, BLOCK 4, SPACE IND PK
111-29		1.01	55.20	30.0	68%	0.05	5%		15%	80%		79%	0.80	110%	$116.05				TL 21 OF LOT 2, BLOCK 2, SPACE IND PK
111-30		1.86	91.60	78.0	96%	0.00				100%		80%	1.49	200%	$274.87				TL 23 OF LOT 1, BLOCK 1, SPACE IND PK
111-31		2.29	127.30	91.7	92%	0.00				100%		80%	1.83	157%	$326.93				TL 22 OF LOT 1, BLOCK 1, SPACE IND PK
111-32		2.26	118.20	98.4	100%	0.00				100%		80%	1.81	191%	$343.52				TL 24 OF LOT 1, BLOCK 1, SPACE IND PK
111-34		0.39	50.70	0.0	0%	0.00				60%	40%	56%	0.22	-51%	$25.00				TL 2 OF LOT 1, BLOCK 1, SPACE IND PK
111-35		0.11	50.70	4.7	98%	0.00					100%	20%	0.02	-51%	$25.00				TL 27 OF LOT 1, BLOCK 1, SPACE IND PK
111-36		0.84	50.70	36.0	98%	0.00				45%	55%	47%	0.39	124%	$113.49				TL 28 OF LOT 1, BLOCK 1, SPACE IND PK
111-37		0.02	50.70	0.8	92%	0.00				100%		80%	0.02	-51%	$25.00				TL 26 OF LOT 1, BLOCK 1, SPACE IND PK
111-38		20.66	972.00	450.0	50%	2.07	10%		20%	70%		76%	15.70	97%	$1,911.73				TL 29 OF BLOCKS 3 & 8, SPACE IND PK
111-39		0.54	50.70	7.5	32%	0.08	15%		30%	55%		74%	0.40	-25%	$38.18				TL 30 OF BLOCKS 4 & 8, SPACE IND PK
111-40		0.17	50.70	0.0	0%	0.02	10%		30%	60%		78%	0.13	-51%	$25.00				TL 31 OF LOT 1, BLOCK 8, SPACE IND PK
111-41		0.36	50.70	15.7	100%	0.00				100%		80%	0.29	8%	$54.80				TL 32 OF LOT 1, BLOCK 1, SPACE IND PK
111-42		2.26	118.20	38.0	39%	0.00				100%		80%	1.81	55%	$183.51				TL 20 OF LOT 1, BLOCK 1, SPACE IND PK
111-43		0.05	46.80	0.0	0%	0.05	100%					0%	0.00	-47%	$25.00				TL 32 OF LOT 1, BLOCK 8, SPACE IND PK
111-44		0.08	46.80	0.0	0%	0.08	100%					0%	0.00	-47%	$25.00				TL 33 OF LOT 1, BLOCK 8, SPACE IND PK
111-45		1.41	100.60	1.0	2%	0.28	20%		10%	70%		66%	0.93	-55%	$45.27				TL 34 OF LOT 3, BLOCK 2, SPACE IND PK
111-46		1.01	64.90	34.0	77%	0.15	15%			85%		68%	0.69	87%	$121.56				TL 35 OF BLOCKS 4 & 8, SPACE IND PK
111-47		9.26	460.65	0.0	0%	0.00				50%	50%	50%	4.63	-54%	$212.05				TL 36 OF LOT 1, BLOCK 2, SPACE IND PK
111-48		1.98	97.80	60.0	70%	0.00			5%	95%		81%	1.60	138%	$232.47				TL 37 OF LOT 2, BLOCK 3, SPACE IND PK
112-1		0.35	45.30	0.0	0%	0.00				100%		80%	0.28	-45%	$25.00				TL 15, 14-1N-2E
112-2	*	2.09	95.20	0.0	0%	0.21	10%		20%	70%		76%	1.59	-24%	$72.75				TL 24, 23-1N-2E
112-3	*	13.88	670.60	2.8	0%	0.69	5%	10%	25%	60%		76%	10.55	-27%	$490.42				TL 25, 23-1N-2E
112-4		10.17	469.70	2.0	0%	0.00			80%	20%		96%	9.76	-4%	$452.45				TL 13, 14-1N-2E
112-6		10.88	543.80	0.0	0%	2.72	25%			75%		60%	6.53	-45%	$298.98				TL 28, 23-1N-2E
112-7		0.18	45.30	3.0	38%	0.00				100%		80%	0.14	-45%	$25.00				TL 16, 14-1N-2E
112-8		4.63	226.60	0.0	0%	0.00			100%			100%	4.63	-6%	$212.05				TL 6, 14-1N-2E
112-9		18.90	923.90	14.0	2%	0.95	5%			95%		76%	14.36	-25%	$694.97				TL 18, 23-1N-2E
112-10		2.33	104.00	0.0	0%	0.00					100%	20%	0.47	-100%					TL 7, 13-1N-2E
112-11		13.58	672.90	3.0	1%	0.00			15%	85%		83%	11.27	-22%	$524.18				TL 21, 23-1N-2E
112-12		7.17	396.50	255.0	82%	0.00			85%	15%		97%	6.95	151%	$994.34				TL 7, 14-1N-2E
112-13		14.27	722.70	0.0	0%	0.00		10%	70%	20%		89%	12.70	-20%	$581.67				TL 8, 14-1N-2E
112-15	*	7.74	367.00	28.0	8%	0.39	5%		15%	80%		79%	6.11	-3%	$354.25				TL 9, 14-1N-2E
112-18		0.69	101.10	0.0	0%	0.00					100%	20%	0.14	-75%	$25.00				LOTS 1-3, REYNOLDS MT VIEW
112-21		0.28	45.80	0.0	0%	0.00					100%	20%	0.06	-45%	$25.00				LOT 4, REYNOLDS MT VIEW
112-22		0.31	45.80	2.0	15%	0.00					100%	20%	0.06	-45%	$25.00				LOT 5 & LOT 20 EXC W 130', REYNOLDS MT VIEW
112-23		0.28	45.30	0.0	0%	0.00				50%	50%	50%	0.14	-45%	$25.00				LOT 6, REYNOLDS MT VIEW
112-24		0.28	45.30	12.0	98%	0.00				100%		80%	0.22	-7%	$42.06				LOT 7, REYNOLDS MT VIEW
112-25		0.28	45.30	0.0	0%	0.00				100%		80%	0.22	-45%	$25.00				LOT 8, REYNOLDS MT VIEW
112-26		0.28	45.30	0.0	0%	0.00				100%		80%	0.22	-45%	$25.00				LOT 9, REYNOLDS MT VIEW
112-33		0.28	45.30	0.0	0%	0.00				100%		80%	0.22	-45%	$25.00				LOT 16, REYNOLDS MT VIEW
112-34		0.28	45.30	0.0	0%	0.00				100%		80%	0.22	-45%	$25.00				LOT 17, REYNOLDS MT VIEW
112-35		0.28	45.30	10.4	85%	0.00				100%		80%	0.22	-17%	$37.82				LOT 18, REYNOLDS MT VIEW

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT <10'	10'-14'	14'-18'	18'-28'	>28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
112-36		0.28	45.30	0.0	0%	0.00					100%	20%	0.06	-45%	$25.00				LOT 19, REYNOLDS MT VIEW
112-37		0.24	45.30	0.0	0%	0.00					100%	20%	0.05	-45%	$25.00				W 130' OF LOT 20, REYNOLDS MT VIEW
112-38		0.29	45.30	0.0	0%	0.00					100%	20%	0.06	-45%	$25.00				LOT 21, REYNOLDS MT VIEW
112-39		0.29	45.30	0.0	0%	0.00					100%	20%	0.06	-45%	$25.00				LOT 22, REYNOLDS MT VIEW
112-40		0.28	45.30	0.0	0%	0.00					100%	20%	0.06	-45%	$25.00				LOT 23, REYNOLDS MT VIEW
112-41		0.29	45.30	2.0	16%	0.00					100%	20%	0.06	-45%	$25.00				LOT 24, REYNOLDS MT VIEW
112-42		0.27	45.30	2.0	17%	0.00					100%	20%	0.05	-45%	$25.00				LOT 25, REYNOLDS MT VIEW
112-43		0.28	45.30	2.0	16%	0.00					100%	20%	0.06	-45%	$25.00				LOT 26, REYNOLDS MT VIEW
112-44		0.28	45.30	2.0	16%	0.00					100%	20%	0.06	-45%	$25.00				LOT 27, REYNOLDS MT VIEW
112-45		3.26	181.40	138.0	97%	0.00				65%	35%	59%	1.92	150%	$453.82				LOTS 28-31 & 36-43, REYNOLDS MT VIEW
112-49		0.28	45.30	0.0	0%	0.00				100%		80%	0.22	-45%	$25.00				LOT 32, REYNOLDS MT VIEW
112-52		0.28	45.30	0.0	0%	0.00				100%		80%	0.22	-45%	$25.00				LOT 35, REYNOLDS MT VIEW
112-61		0.34	45.30	0.0	0%	0.00					100%	20%	0.07	-45%	$25.00				LOT 44, REYNOLDS MT VIEW
112-62		0.36	45.30	0.0	0%	0.00					100%	20%	0.07	-45%	$25.00				LOT 45, REYNOLDS MT VIEW
112-63		0.36	45.30	2.0	13%	0.00					100%	20%	0.07	-45%	$25.00				LOT 46, REYNOLDS MT VIEW
112-64		0.36	45.30	0.0	0%	0.00					100%	20%	0.07	-45%	$25.00				LOT 47, REYNOLDS MT VIEW
112-65		0.36	45.30	2.0	13%	0.00				100%		80%	0.29	-45%	$25.00				LOT 48 & S 7' OF LOT 49, REYNOLDS MT VIEW
112-67		0.70	45.30	0.0	0%	0.00				100%		80%	0.56	-43%	$25.65				LOT 49 EXC S 7' & LOT 50, REYNOLDS MT VIEW
112-77	*	0.07	45.30	0.0	0%	0.07	100%					0%	0.00	-45%	$25.00				LOT 1, REYNOLDS MT VIEW PLAT 2
112-78	*	0.06	45.30	0.0	0%	0.06	100%					0%	0.00	-45%	$25.00				LOT 2, REYNOLDS MT VIEW PLAT 2
112-79	*	0.06	45.30	0.0	0%	0.06	100%					0%	0.00	-45%	$25.00				LOT 3, REYNOLDS MT VIEW PLAT 2
112-80	*	0.07	45.30	0.0	0%	0.07	100%					0%	0.00	-45%	$25.00				LOT 4, REYNOLDS MT VIEW PLAT 2
112-81	*	0.06	45.30	0.0	0%	0.06	100%					0%	0.00	-45%	$25.00				LOT 5, REYNOLDS MT VIEW PLAT 2
112-83	*	0.10	51.20	0.0	0%	0.10	100%					0%	0.00	-51%	$25.00				LOT 6 & W 1/2 LOT 7, REYNOLDS MT VIEW PLAT 2
112-84	*	0.15	51.20	0.0	0%	0.15	100%					0%	0.00	-51%	$25.00				E 1/2 LOT 7 & LOT 8, REYNOLDS MT VIEW PLAT 2
112-85	*	0.09	46.30	0.0	0%	0.09	100%					0%	0.00	-46%	$25.00				LOT 9, REYNOLDS MT VIEW PLAT 2
112-86	*	0.05	45.30	0.0	0%	0.05	100%					0%	0.00	-45%	$25.00				LOT 10, REYNOLDS MT VIEW PLAT 2
112-87	*	0.11	51.20	0.0	0%	0.11	100%					0%	0.00	-51%	$25.00				E 1/2 LOT 10 & LOT 11, REYNOLDS MT VIEW PLAT
112-88	*	0.07	51.20	0.0	0%	0.07	100%					0%	0.00	-51%	$25.00				LOT 12, REYNOLDS MT VIEW PLAT 2
112-89	*	0.09	51.20	2.0	51%	0.09	100%					0%	0.00	-51%	$25.00				LOT 13, REYNOLDS MT VIEW PLAT 2
112-90	*	0.09	51.20	0.0	0%	0.09	100%					0%	0.00	-51%	$25.00				LOT 14, REYNOLDS MT VIEW PLAT 2
112-91	*	0.09	51.20	0.0	0%	0.00					100%	20%	0.02	-51%	$25.00				LOT 15, REYNOLDS MT VIEW PLAT 2
112-92	*	0.09	51.20	2.0	51%	0.09	100%					0%	0.00	-51%	$25.00				LOT 16, REYNOLDS MT VIEW PLAT 2
112-93	*	0.09	51.20	0.0	0%	0.09	100%					0%	0.00	-51%	$25.00				LOT 17, REYNOLDS MT VIEW PLAT 2
112-94	*	0.10	51.20	0.0	0%	0.00					100%	20%	0.02	-51%	$25.00				LOT 18, REYNOLDS MT VIEW PLAT 2
112-95	*	0.11	51.20	0.0	0%	0.00					100%	20%	0.02	-51%	$25.00				LOT 19, REYNOLDS MT VIEW PLAT 2
112-96	*	0.12	51.20	2.0	38%	0.00					100%	20%	0.02	-51%	$25.00				LOT 20, REYNOLDS MT VIEW PLAT 2
112-97	*	0.20	51.20	0.0	0%	0.00					100%	20%	0.04	-51%	$25.00				LOT 21 & LOT 22 EXC E 20', REYNOLDS MT VIEW P
112-99	*	0.15	55.70	0.0	0%	0.00					100%	20%	0.03	-55%	$25.00				E 20' OF LOT 22 & LOT 23, REYNOLDS MT VIEW PL
112-100	*	0.18	61.60	0.0	0%	0.00					100%	20%	0.04	-59%	$25.00				W 120' OF LOT 24, REYNOLDS MT VIEW PLAT 2
112-102	*	0.29	68.50	0.0	0%	0.00					100%	20%	0.06	-64%	$25.00				E 32' OF LOT 24 & LOT 25, REYNOLDS MT VIEW PL
112-103	*	0.12	51.20	0.0	0%	0.00					100%	20%	0.02	-51%	$25.00				LOT 26, REYNOLDS MT VIEW PLAT 2
112-104	*	0.12	51.20	0.0	0%	0.00					100%	20%	0.02	-51%	$25.00				LOT 27, REYNOLDS MT VIEW PLAT 2
112-105	*	0.10	51.20	0.0	0%	0.00					100%	20%	0.02	-51%	$25.00				LOT 28, REYNOLDS MT VIEW PLAT 2
112-106	*	0.08	51.20	0.0	0%	0.00					100%	20%	0.02	-51%	$25.00				LOT 29, REYNOLDS MT VIEW PLAT 2
112-107	*	0.08	50.70	0.0	0%	0.00					100%	20%	0.02	-51%	$25.00				LOT 30, REYNOLDS MT VIEW PLAT 2
112-108	*	0.08	50.70	0.0	0%	0.00					100%	20%	0.02	-51%	$25.00				LOT 31, REYNOLDS MT VIEW PLAT 2
112-109	*	0.09	51.20	0.0	0%	0.00					100%	20%	0.02	-51%	$25.00				LOT 32, REYNOLDS MT VIEW PLAT 2
112-110	*	0.09	51.20	0.0	0%	0.09	100%					0%	0.00	-51%	$25.00				LOT 33, REYNOLDS MT VIEW PLAT 2
112-111	*	0.08	49.30	0.0	0%	0.08	100%					0%	0.00	-49%	$25.00				LOT 34, REYNOLDS MT VIEW PLAT 2
112-112	*	0.07	49.30	0.0	0%	0.07	100%					0%	0.00	-49%	$25.00				LOT 35, REYNOLDS MT VIEW PLAT 2
112-113	*	0.07	46.30	0.0	0%	0.07	100%					0%	0.00	-46%	$25.00				LOT 36, REYNOLDS MT VIEW PLAT 2
112-114	*	0.07	46.30	0.0	0%	0.07	100%					0%	0.00	-46%	$25.00				LOT 37, REYNOLDS MT VIEW PLAT 2
112-115	*	0.07	46.30	0.0	0%	0.07	100%					0%	0.00	-46%	$25.00				LOT 38, REYNOLDS MT VIEW PLAT 2
112-116	*	0.07	53.70	0.0	0%	0.07	100%					0%	0.00	-53%	$25.00				LOT 39, REYNOLDS MT VIEW PLAT 2
112-117		1.82	88.40	0.0	0%	0.00			30%	70%		86%	1.57	-19%	$71.69				LOT 63, REYNOLDS MT VIEW PLAT 2
112-118		1.47	88.40	0.0	0%	0.00			95%	5%		99%	1.46	-25%	$66.65				LOT 64, REYNOLDS MT VIEW PLAT 2
112-121		1.83	88.40	0.0	0%	0.00			15%	85%		83%	1.52	-21%	$69.57				LOT 67, REYNOLDS MT VIEW PLAT 2
112-122		1.82	88.40	0.0	0%	0.00			100%			100%	1.82	-6%	$83.36				LOT 68, REYNOLDS MT VIEW PLAT 2
112-123		1.58	77.40	0.0	0%	0.00			90%	10%		98%	1.55	-8%	$70.92				LOT 69, REYNOLDS MT VIEW PLAT 2
112-125	*	3.00	287.70	0.0	0%	3.00	100%					0%	0.00	-91%	$25.00				LOTS 72-79, REYNOLDS MT VIEW PLAT 2
112-134	*	1.86	127.20	0.0	0%	1.86	100%					0%	0.00	-80%	$25.00				LOTS 81-85, REYNOLDS MT VIEW PLAT 2
112-135	*	0.48	45.30	0.0	0%	0.48	100%					0%	0.00	-100%					TL 1 OF LOT 86, REYNOLDS MT VIEW PLAT 2
112-136	*	0.07	45.30	0.0	0%	0.07	100%					0%	0.00	-45%	$25.00				TL 4, 14-1N-2E
112-137	*	0.51	77.80	0.0	0%	0.51	100%					0%	0.00	-68%	$25.00				TL 12, 14-1N-2E
112-139		10.99	514.30	170.0	36%	0.00				10%	90%	26%	2.86	13%	$581.41				TL 40, 23-1N-2E
112-140		2.75	116.00	0.0	0%	0.00				100%		80%	2.20	-13%	$100.76				TL 41, 23-1N-2E
112-141		0.02	45.30	0.0	0%	0.00			5%	15%	80%	33%	0.01	-45%	$25.00				TL 4 OF LOT 24, REYNOLDS MT VIEW PLAT 2
112-142		5.92	268.20	85.0	33%	0.00				30%	70%	38%	2.25	22%	$328.30				TL 46, 23-1N-2E
112-144		4.21	198.90	35.0	19%	0.00				15%	85%	29%	1.22	-25%	$148.67				TL 55, 23-1N-2E
112-145		4.77	224.10	150.0	72%	0.00				100%		80%	3.82	155%	$572.31				TL 56, 23-1N-2E
112-146		1.55	74.80	0.0	0%	0.00					100%	20%	0.31	-67%	$25.00				TL 103, 24-1N-2E
112-147		1.60	79.30	0.0	0%	0.00					100%	20%	0.32	-68%	$25.00				TL 102, 24-1N-2E
112-148		0.95	45.30	0.0	0%	0.00					100%	20%	0.19	-45%	$25.00				TL 101, 24-1N-2E

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT <10'	10'-14'	14'-18'	18'-28'	>28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
112-149		0.50	45.30	0.0	0%	0.00				70%	30%	62%	0.31	-45%	$25.00				TL 70, 23-1N-2E
112-150		24.48	1,289.20	158.0	15%	0.00			65%	35%		93%	22.77	13%	$1,461.43				TL 28, 14-1N-2E
112-151		0.16	45.30	0.0	0%	0.00				100%		80%	0.13	-45%	$25.00				TL 73, 23-1N-2E
112-152	*	0.04	53.70	0.0	0%	0.04	100%					0%	0.00	-53%	$25.00				TL 6 OF LOT 39, REYNOLDS MT VIEW PLAT 2
112-153		0.95	45.30	0.0	0%	0.00				100%		80%	0.76	-23%	$34.81				TL 27, 14-1N-2E
112-154	*	5.01	227.00	0.0	0%	5.01	100%					0%	0.00	-89%	$25.00				TL 30, 14-1N-2E
112-155		13.88	629.00	0.0	0%	0.00					100%	20%	2.78	-80%	$127.14				TL 32, 14-1N-2E
112-156	*	0.19	45.30	0.0	0%	0.19	100%					0%	0.00	-45%	$25.00				TL 2 OF LOT 86, REYNOLDS MT VIEW PLAT 2
112-157		3.20		0.0	0%					100%		80%	2.56	ERR	$117.25				LOT 1, SMP BUSINESS PARK
112-158		3.28		0.0	0%					100%		80%	2.62	ERR	$120.18				LOT 2, SMP BUSINESS PARK
112-159		2.88		124.8	99%					100%		80%	2.30	ERR	$436.27				LOT 3, SMP BUSINESS PARK
112-160		3.82		0.0	0%			10%	10%	80%		77%	2.94	ERR	$134.72				LOT 4, SMP BUSINESS PARK
112-161		3.51		0.0	0%			5%	5%	90%		79%	2.76	ERR	$126.19				LOT 5, SMP BUSINESS PARK
112-162		3.41		0.0	0%			5%	5%	90%		79%	2.68	ERR	$122.60				LOT 6, SMP BUSINESS PARK
112-163		4.73		195.5	95%			5%	5%	90%		79%	3.71	ERR	$688.28				LOT 7, SMP BUSINESS PARK
112-164		3.27		128.3	90%					100%		80%	2.62	ERR	$459.94				LOT 8, SMP BUSINESS PARK
113-1	*	31.83	1,584.10	0.0	0%	7.96	25%	5%	45%	25%		67%	21.17	-39%	$969.44				TL 4, 24-1N-2E
113-2	*	21.41	1,012.50	8.0	1%	1.07	5%		20%	75%		80%	17.13	-20%	$805.66				TL 42, 24--1N-2E
113-3	*	1.27	128.60	0.0	0%	1.27	100%					0%	0.00	-81%	$25.00				TL 8, 13-1N-2E
113-4		2.00	98.70	2.0	2%	0.00				100%		80%	1.60	-20%	$78.58				TL 11, 13-1N-2E
113-5	*	4.01	195.50	80.0	46%	0.80	20%	20%	60%			66%	2.65	70%	$333.25				TL 117, 24-1N-2E
113-6	*	3.27	159.40	90.0	63%	1.14	35%		65%			65%	2.13	111%	$335.87				TL 132, 24-1N-2E
113-7		3.67	178.90	0.0	0%	0.00				40%	60%	44%	1.61	-59%	$73.96				TL 133, 24-1N-2E
113-8		5.99	292.10	0.0	0%	0.00					100%	20%	1.20	-81%	$54.87				TL 135, 24-1N-2E
113-9	*	0.17	56.10	0.0	0%	0.17	100%					0%	0.00	-55%	$25.00				TL 10, 13-1N-2E
114-2	*	0.87	108.80	0.0	0%	0.87	100%					0%	0.00	-77%	$25.00				TL 6, 13-1N-2E
114-3		0.93	48.00	0.0	0%	0.00				20%	80%	32%	0.30	-48%	$25.00				TL 43, 24-1N-2E
114-5		4.30	194.80	0.0	0%	0.00		100%				30%	1.29	-70%	$59.08				TL 36, 24-1N-2E
114-6		1.45	65.70	0.0	0%	0.00		100%				30%	0.44	-62%	$25.00				TL 50, 24-1N-2E
114-7		0.93	45.30	0.0	0%	0.00					100%	20%	0.19	-45%	$25.00				TL 37, 24-1N-2E
114-8	*	10.78	488.50	4.0	1%	1.08	10%		15%	75%		75%	8.09	-22%	$380.39				TL 31, 24-1N-2E
114-9		2.30	113.30	2.0	2%	0.00					100%	20%	0.46	-77%	$26.37				TL 33, 24-1N-2E
114-11		1.06	48.00	9.5	21%	0.00					100%	20%	0.21	-27%	$34.89				TL 78, 24-1N-2E
114-12		3.36	154.10	0.0	0%	0.00		65%	35%			55%	1.85	-46%	$83.87				TL 80, 24-1N-2E
114-13		2.65	133.70	39.0	34%	0.00			5%	95%		81%	2.15	51%	$201.67				TL 83, 24-1N-2E
114-14		1.02	51.20	20.0	45%	0.00				100%		80%	0.82	77%	$90.38				TL 82, 24-1N-2E
114-16		1.47	66.60	40.0	62%	0.00				100%		80%	1.18	140%	$159.87				TL 118, 24-1N-2E
114-17		1.47	68.00	0.0	0%	0.00		10%	90%			93%	1.37	-8%	$62.61				TL 119, 24-1N-2E
114-18		2.64	120.10	53.2	46%	0.00			5%	95%		81%	2.14	99%	$238.93				TL 142, 24-1N-2E
115-1		2.61	290.20	55.0	48%	0.00				5%	95%	23%	0.60	-40%	$173.26				TL 4 OF LTS 1&3&5&7&9&11&13&15&17&19&21&23, C
115-3		1.58	175.40	65.0	94%	0.00		40%	60%			72%	1.14	28%	$224.37				TL 1 OF LTS 42&44&46&48&50&52&54, CLAWILLS AD
115-6		0.12	45.30	2.5	48%	0.00				100%		80%	0.10	-45%	$25.00				N 1/2 LOT 25 & LTS 27 & 29, CLAWILLS ADD
115-7		0.24	45.30	2.4	23%	0.00				100%		80%	0.19	-45%	$25.00				LOT 31, CLAWILLS ADD
115-8		0.22	45.30	0.0	0%	0.00				100%		80%	0.18	-45%	$25.00				LOT 33, CLAWILLS ADD
115-9		0.71	45.30	0.0	0%	0.00			100%			100%	0.71	-28%	$32.52				LOTS 37 & 39 & 41, CLAWILLS ADD
115-11		0.47	45.30	10.0	49%	0.00			100%			100%	0.47	6%	$48.03				LOTS 43 & 54, CLAWILLS ADD
115-12		0.71	45.30	15.0	49%	0.00		25%	75%			83%	0.59	47%	$66.58				LOTS 47 & 49 & 51, CLAWILLS ADD
115-13		0.24	45.30	0.0	0%	0.00		60%	40%			58%	0.14	-45%	$25.00				LOT 53, CLAWILLS ADD
115-15		1.41	124.20	0.0	0%	0.00		100%				30%	0.42	-80%	$25.00				TL 11, 24-1N-2E
115-16		0.89	45.30	29.0	75%	0.36	40%			60%		48%	0.43	113%	$96.42				TL 16, 24-1N-2E
115-17		1.89	115.60	0.0	0%	0.00		85%	15%			41%	0.77	-70%	$35.06				TL 28, 24-1N-2E
115-18		2.87	141.40	0.0	0%	0.00			45%	55%		89%	2.55	-17%	$116.99				TL 38, 24-1N-2E
115-19		2.81	154.30	0.0	0%	0.00		25%	15%	60%		71%	1.98	-41%	$90.73				TL 44, 24-1N-2E
115-20	*	12.12	655.20	0.0	0%	1.82	15%			85%		68%	8.24	-42%	$377.46				TL 45, 24-1N-2E
115-21		1.87	94.50	0.0	0%	0.00			100%			100%	1.87	-9%	$85.65				TL 46, 24-1N-2E
115-22		4.81	256.00	27.0	13%	0.00		5%	95%			97%	4.64	11%	$284.14				TL 79, 24-1N-2E
115-27		1.20	81.40	49.0	94%	0.00			10%	90%		82%	0.98	115%	$174.93				TL 76, 24-1N-2E
115-28		0.54	45.30	11.0	47%	0.00		5%	95%			97%	0.52	17%	$53.02				LOTS 38 & 40 & S 15' OF LOT 42, CLAWILLS ADD
115-29		0.39	45.30	7.5	44%	0.00			100%			100%	0.39	-17%	$37.74				N 32.1' OF LOT 34 & LOT 36, CLAWILLS ADD
115-30		0.32	57.60	4.5	32%	0.00			30%	70%		86%	0.28	-57%	$25.00				LOT 32 & S 20' OF EXC N 2.1' OF LOT 34, CLAWI
115-31		0.47	50.70	6.0	29%	0.00				100%		80%	0.38	-35%	$33.12				LOTS 28 & 30, CLAWILLS ADD
115-32		0.23	45.30	0.0	0%	0.00				100%		80%	0.18	-45%	$25.00				LOT 26, CLAWILLS ADD
115-33		0.35	49.70	4.0	26%	0.00				100%		80%	0.28	-50%	$25.00				LOT 20 & S 1/2 OF LOT 22, CLAWILLS ADD
115-34		0.35	45.30	2.4	16%	0.00				100%		80%	0.28	-45%	$25.00				N 1/2 OF LOT 222 & LOT 24, CLAWILLS ADD
115-35	*	1.75	190.30	0.0	0%	1.75	100%					0%	0.00	-87%	$25.00				TL 9, 13-1N-2E
115-36		0.24	45.30	2.4	23%	0.00				100%		80%	0.19	-45%	$25.00				LOT 18, CLAWILLS ADD
115-37		0.60	50.70	14.0	54%	0.00					100%	20%	0.12	-16%	$42.60				LOT 2, CLAWILLS ADD
115-38		0.23	45.30	5.0	50%	0.00					100%	20%	0.05	-45%	$25.00				LOT 12, CLAWILLS ADD
115-39		0.23	45.30	9.9	99%	0.00					100%	20%	0.05	-37%	$28.34				LOT 4, CLAWILLS ADD
115-40		0.46	50.20	11.5	57%	0.00					100%	20%	0.09	-31%	$34.69				LOTS 6 & 8, CLAWILLS ADD
115-41		0.23	45.30	3.5	35%	0.00					100%	20%	0.05	-45%	$25.00				LOT 10, CLAWILLS ADD
115-42		0.24	45.30	3.0	29%	0.00				100%		80%	0.19	-45%	$25.00				TL 2 OF LOTS 14 & 16, CLAWILLS ADD
115-43		0.22	45.30	9.5	99%	0.00				100%		80%	0.18	-27%	$33.24				TL 3 OF LOT 14, CLAWILLS ADD
115-44	*	1.08	63.40	0.0	0%	0.22	20%			80%		64%	0.69	-50%	$31.66				TL 12, 13-1N-2E

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT (10'	10'-14'	14'-18'	18'-28'	)28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
115-45		0.92	48.00	0.0	0%	0.00		55%	45%			62%	0.57	-46%	$25.91				TL 124, 24-1N-2E
116-1	*	25.52	1,315.50	0.0	0%	3.33	15%			85%		68%	17.35	-40%	$794.79				TL 19, 24-1N-2E
116-2		10.41	471.70	0.0	0%	0.00			5%	95%		81%	8.43	-18%	$386.19				TL 63, 24-1N-2E
116-3		2.65	181.30	0.0	0%	0.00			15%	15%	70%	41%	1.09	-73%	$49.76				TL 86, 24-1N-2E
116-4		24.23	1,114.70	0.0	0%	1.21	5%	10%	35%	25%	25%	63%	15.26	-37%	$699.13				TL 99, 24-1N-2E
116-5		17.08	774.90	0.0	0%	0.85	5%	35%	30%	30%		65%	11.02	-35%	$504.56				TL 116, 24-1N-2E
116-6	*	0.94	48.50	0.0	0%	0.24	25%	15%	25%	35%		58%	0.54	-48%	$25.00				TL 123, 24-1N-2E
117-1??		20.18	1,633.70	400.0	46%	0.00		15%	50%	35%		83%	16.65	12%	$1,822.59				TL 23, 24-1N-2E
117-2		12.05	559.20	2.0	0%	0.00		15%	50%	35%		83%	9.94	-18%	$460.61				TL 17, 24-1N-2E
117-3		2.00	95.80	8.3	9%	0.00					100%	20%	0.40	-58%	$40.18				TL 58, 24-1N-2E
117-4		3.00	108.10	0.0	0%	0.00				25%	75%	35%	1.05	-56%	$48.09				TL 59, 24-1N-2E
117-6		1.45	69.80	0.0	0%	0.00			100%			100%	1.45	-5%	$66.41				TL 73, 24-1N-2E
117-7		40.01	1,819.30	0.0	0%	0.00			10%	60%	30%	64%	25.61	-36%	$1,172.77				TL 81, 24-1N-2E
117-8		0.96	53.00	0.0	0%	0.00			100%			100%	0.96	-17%	$43.97				TL 129, 24-1N-2E
117-9		19.60	890.00	2.0	0%	0.00		70%	25%	5%		50%	9.80	-49%	$454.14				TL 143, 24-1N-2E
118-1		63.12	3,386.70	0.0	0%	0.00			10%	90%		82%	51.76	-30%	$2,370.52				TL 5, 19-1N-3E
118-2	*	2.62	174.80	1.0	1%	2.62	100%					0%	0.00	-100%					TL 20, 19-1N-3E
118-3		16.87	766.70	0.0	0%	0.84	5%	5%	25%	65%		79%	13.24	-21%	$606.52				TL 25, 19-1N-3E
118-4	*	21.08	996.90	0.0	0%	1.05	5%	15%	20%	50%	10%	67%	14.02	-36%	$642.03				TL 27, 19-1N-3E
118-5		3.90	239.70	0.0	0%	0.00		20%	20%	30%	30%	56%	2.18	-58%	$100.03				TL 31, 19-1N-3E
118-7	*	1.50	113.30	0.0	0%	1.50	100%					0%	0.00	-78%	$25.00				TL 107, 24-1N-2E
118-8		0.13	45.30	0.0	0%	0.00				100%		80%	0.10	-45%	$25.00				TL 111, 24-1N-2E
118-9		3.84	174.90	0.0	0%	0.00		5%	20%	75%		82%	3.13	-18%	$143.33				TL 41, 19-1N-3E
118-10	*	1.48	109.20	0.0	0%	1.48	100%					0%	0.00	-77%	$25.00				TL 42, 19-1N-3E
118-11		1.19	60.30	0.0	0%	0.00				100%		80%	0.95	-28%	$43.60				TL 38, 19-1N-3E
118-12		1.03	53.00	0.0	0%	0.00			40%	60%		88%	0.91	-22%	$41.51				TL 39, 19-1N-3E
118-13	*	0.95	48.00	0.0	0%	0.24	25%		10%	65%		62%	0.59	-44%	$26.98				TL 45, 19-1N-3E
119-2		14.95	677.40	435.0	67%	0.00				100%		80%	11.96	151%	$1,700.61				TL 40, 24-1N-2E
119-4		11.06	558.50	25.0	5%	0.00				20%	80%	32%	3.54	-59%	$228.35				TL 94, 24-1N-2E
119-5		10.52	490.30	135.0	29%	0.00			5%	95%		81%	8.52	53%	$748.05				TL 61, 24-1N-2E
119-6		9.95	483.00	0.0	0%	0.50	5%		5%	90%		77%	7.66	-27%	$350.89				TL 8, 19-1N-3E
119-8		0.70	68.00	0.0	0%	0.70	100%					0%	0.00	-63%	$25.00				TL 97, 24-1N-2E
119-10		21.27	965.60	0.0	0%	0.00				90%	10%	74%	15.74	-25%	$720.88				TL 32, 19-1N-3E
119-11		5.33	252.60	201.8	87%	0.00					100%	20%	1.07	131%	$583.64				TL 122, 24-1N-2E
119-12		9.80	458.50	40.0	9%	0.00		15%	5%	80%		74%	7.20	-5%	$435.90				TL 33, 19-1N-3E
119-13		20.90	948.40	0.0	0%	0.00		15%		60%	25%	58%	12.02	-42%	$550.40				TL 34, 19-1N-3E
119-14		44.11	2,000.10	0.0	0%	0.00		35%	15%	30%	20%	54%	23.80	-46%	$1,080.82				TL 35, 19-1N-3E
119-16		0.02	45.30	0.8	92%	0.00				100%		80%	0.02	-45%	$25.00				TL 36, 19-1N-3E
119-18		1.53	82.00	0.0	0%	0.00		40%		60%		60%	0.92	-49%	$42.04				TL 37, 19-1N-3E
119-19		2.20	106.90	90.0	94%	0.00				95%	5%	77%	1.69	196%	$316.11				TL 134, 24-1N-2E
119-20		1.48	97.00	0.0	0%	0.00			40%	60%		88%	1.30	-39%	$59.65				LOT 1, BLOCK 1, COLUMBIA 205 COMM PK
119-21		1.57	82.90	0.0	0%	0.00				100%		80%	1.26	-31%	$57.52				LOT 2, BLOCK 1, COLUMBIA 205 COMM PK
119-22		1.62	79.70	0.0	0%	0.08	5%			95%		76%	1.23	-29%	$56.39				LOT 3, BLOCK 1, COLUMBIA 205 COMM PK
119-23		1.49	87.00	0.0	0%	0.00			50%	50%		90%	1.34	-29%	$61.42				LOT 4, BLOCK 1, COLUMBIA 205 COMM PK
119-24		1.46	88.40	0.0	0%	0.00			5%	95%		81%	1.18	-39%	$54.16				LOT 5, BLOCK 1, COLUMBIA 205 COMM PK
119-25		1.75	84.30	0.0	0%	0.18	10%			90%		72%	1.26	-32%	$57.71				LOT 6, BLOCK 1, COLUMBIA 205 COMM PK
119-26		1.83	91.50	0.0	0%	0.09	5%			95%		76%	1.39	-30%	$63.70				LOT 7, BLOCK 1, COLUMBIA 205 COMM PK
119-27		1.46	87.90	0.0	0%	0.00				100%		80%	1.17	-39%	$53.49				LOT 8, BLOCK 1, COLUMBIA 205 COMM PK
119-28		1.46	87.90	0.0	0%	0.00				100%		80%	1.17	-39%	$53.49				LOT 9, BLOCK 1, COLUMBIA 205 COMM PK
119-29		1.92	92.90	0.0	0%	0.10	5%			95%		76%	1.46	-28%	$66.83				LOT 10, BLOCK 1, COLUMBIA 205 COMM PK
119-30		2.00	97.00	0.0	0%	0.10	5%		5%	90%		77%	1.54	-27%	$70.53				LOT 11, BLOCK 1, COLUMBIA 205 COMM PK
119-31		1.46	88.40	0.0	0%	0.00				100%		80%	1.17	-39%	$53.49				LOT 12, BLOCK 1, COLUMBIA 205 COMM PK
119-32		1.46	88.40	0.0	0%	0.00				100%		80%	1.17	-39%	$53.49				LOT 13, BLOCK 1, COLUMBIA 205 COMM PK
119-33		2.08	99.70	0.0	0%	0.21	10%		5%	85%		73%	1.52	-30%	$69.54				LOT 14, BLOCK 1, COLUMBIA 205 COMM PK
119-34		1.73	83.80	0.0	0%	0.17	10%		5%	85%		73%	1.26	-31%	$57.84				LOT 15, BLOCK 1, COLUMBIA 205 COMM PK
119-35		1.51	94.70	0.0	0%	0.00				100%		80%	1.21	-42%	$55.33				LOT 16, BLOCK 1, COLUMBIA 205 COMM PK
119-36		1.74	92.00	0.0	0%	0.00			45%	55%		89%	1.55	-23%	$70.93				LOT 1, BLOCK 2, COLUMBIA 205 COMM PK
119-37		1.48	92.40	0.0	0%	0.00			75%	25%		95%	1.41	-30%	$64.39				LOT 2, BLOCK 2, COLUMBIA 205 COMM PK
119-38		1.50	95.20	0.0	0%	0.00			35%	65%		87%	1.31	-37%	$59.77				LOT 3, BLOCK 2, COLUMBIA 205 COMM PK
119-39		2.05	97.00	0.0	0%	0.00		10%	65%	25%		88%	1.80	-15%	$82.62				LOT 4, BLOCK 2, COLUMBIA 205 COMM PK
119-40		1.76	87.50	0.0	0%	0.00		60%	20%	20%		54%	0.95	-50%	$43.53				LOT 5, BLOCK 2, COLUMBIA 205 COMM PK
119-41		1.21	90.20	0.0	0%	0.00				100%		80%	0.97	-51%	$44.33				LOT 6, BLOCK 2, COLUMBIA 205 COMM PK
119-42		2.34	115.10	0.0	0%	0.00		50%	10%	40%		57%	1.33	-47%	$61.09				LOT 7, BLOCK 2, COLUMBIA 205 COMM PK
119-43		4.56	236.10	0.0	0%	0.00			40%	60%		88%	4.01	-22%	$183.79				TL 46, 19-1N-3E
119-44		1.25		0.0	0%	0.00			50%	50%		90%	1.13	ERR	$51.52				TL 131, 24-1N-2E
120-1	*#6	135.61	6,176.20	0.0	0%	2.71	2%	50%	20%	23%	5%	54%	73.77	-44%	$3,439.44	40%	54.24	$60.71	TL 22, 19-1N-3E
120-4		2.37	114.30	0.0	0%	0.00		5%	5%	90%		79%	1.86	-25%	$85.21				TL 19, 19-1N-3E
121-1		29.21	1,422.00	0.0	0%	0.00		70%	5%	20%	5%	43%	12.56	-60%	$575.26				TL 21, 19-1N-3E
121-2		31.62	1,539.30	0.0	0%	0.00		70%	10%	15%	5%	44%	13.91	-59%	$637.20				TL 40, 19-1N-3E
122-1	*#6	45.67	2,093.50	0.0	0%	2.28	5%	65%	15%	15%		47%	21.24	-52%	$1,013.53	80%	36.54	$40.90	TL 1, 19-1N-3E
123-1		5.26	63.00	0.0	0%	0.00			30%	40%	30%	68%	3.58	160%	$163.82				TL 3, 30-1N-3E
123-2		5.27	62.10	0.0	0%	0.00				80%	20%	68%	3.58	164%	$164.13				TL 51, 229-1N-3E
124-3	#6	4.88	251.10	0.0	0%	0.00		75%	10%	15%		45%	2.17	-58%	$104.92	100%	4.88	$5.46	TL 18, 20-1N-3E
124-4	#6	4.79	249.70	0.0	0%	0.00			5%	95%		81%	3.88	-27%	$183.06	100%	4.79	$5.36	TL 19, 20-1N-3E

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT <10'	10'-14'	14'-18'	18'-28'	>28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
124-5	##6	7.46	402.30	0.0	0%	0.75	10%			90%		72%	5.37	-37%	$254.35	100%	7.46	$8.35	TL 21, 20-1N-3E
124-7	#6	19.35	985.50	2.0	0%	0.00		40%	40%	20%		68%	13.16	-36%	$627.43	90%	17.42	$19.50	TL 22, 20-1N-3E
124-8	#	0.49	62.60	0.0	0%	0.00					100%	20%	0.10	-60%	$25.00				TL 29, 20-1N-3E
124-9	#	0.24	51.70	0.0	0%	0.00					100%	20%	0.05	-52%	$25.00				TL 31, 20-1N-3E
124-10	#	0.25	51.70	0.0	0%	0.00					100%	20%	0.05	-52%	$25.00				TL 3, 20-1N-3E
124-11	#6	4.88	253.70	0.0	0%	0.00					100%	20%	0.98	-80%	$50.16	100%	4.88	$5.46	TL 42, 20-1N-3E
124-12	#6	4.79	250.20	0.0	0%	0.00		5%	35%	60%		85%	4.05	-24%	$190.74	100%	4.79	$5.36	TL 50, 20-1N-3E
125-2		6.00	324.00	0.0	0%	0.00		50%	5%	40%	5%	53%	3.18	-55%	$145.64				TL 53, 20-1N-3E
126-1	#	0.28	50.20	0.0	0%	0.00					100%	20%	0.06	-50%	$25.00				TL 9, 20-1N-3E
126-2	#	1.95	114.80	0.0	0%	0.39	20%			80%		64%	1.25	-50%	$57.16				TL 17, 20-1N-3E
126-4		2.94	159.70	0.0	0%	0.15	5%	10%	20%	40%	25%	60%	1.76	-49%	$80.79				TL 24, 20-1N-3E
126-8	#	0.20	46.30	0.0	0%	0.00					100%	20%	0.04	-46%	$25.00				TL 28, 20-1N-3E
126-9	#	0.15	46.30	0.0	0%	0.00					100%	20%	0.03	-46%	$25.00				TL 30, 20-1N-3E
126-11	#	0.56	67.50	0.0	0%	0.00					100%	20%	0.11	-63%	$25.00				TL 33, 20-1N-3E
126-12	#	0.22	46.30	0.0	0%	0.00					100%	20%	0.04	-46%	$25.00				TL 35, 20-1N-3E
126-13		5.37	273.20	0.0	0%	0.00			15%	85%		83%	4.46	-25%	$204.13				TL 38, 20-1N-3E
126-14		63.18	3,015.00	0.0	0%	0.00		70%	10%	20%		47%	29.69	-55%	$1,360.01				TL 41, 20-1N-3E
126-15	#	0.32	46.30	0.0	0%	0.00					100%	20%	0.06	-46%	$25.00				TL 45, 20-1N-3E
126-16	#	0.27	46.30	0.0	0%	0.00					100%	20%	0.05	-46%	$25.00				TL 46, 20-1N-3E
126-17	#	0.99	52.30	0.0	0%	0.20	20%			80%		64%	0.63	-45%	$29.02				TL 52, 20-1N-3E
126-18		0.90	46.30	2.0	5%	0.00			20%	80%		84%	0.76	-14%	$39.93				TL 56, 20-1N-3E
126-20	#	1.04	59.70	0.0	0%	0.26	25%			75%		60%	0.62	-52%	$28.58				TL 58, 20-1N-3E
126-21	#	1.48	76.40	0.0	0%	0.44	30%			70%		56%	0.83	-50%	$37.96				TL 59, 20-1N-3E
127-1		7.98	386.50	0.0	0%	0.00		40%	15%	40%	5%	60%	4.79	-43%	$219.29				TL 6, 20-1N-3E
128-1	#	100.35	4,596.60	0.0	0%	10.04	10%	40%	40%	10%		60%	60.21	-40%	$2,757.60				TL 6, 29-1N-3E
128-2	#	1.65	182.20	48.0	67%	0.00				100%		80%	1.32	3%	$187.67				TL 27, 20-1N-3E
129-1	#	1.25	68.00	0.0	0%	1.25	100%					0%	0.00	-63%	$25.00				TL 44, 20-1N-3E
129-2	#	14.39	652.50	2.0	0%	1.01	7%	30%	10%	53%		61%	8.84	-37%	$409.96				TL 8, 20-1N-3E
129-3		81.07	3,422.50	0.0	0%	8.11	10%	25%	15%	45%	5%	60%	48.24	-35%	$2,209.23				TL 39, 29-1N-3E
130-2	#7	38.66	2,222.50	2.0	0%	3.87	10%	80%	10%			34%	13.14	-61%	$859.47	100%	38.66	$252.16	TL 15, 20-1N-3E
130-3		0.22	57.10	0.0	0%	0.00					100%	20%	0.04	-56%	$25.00				TL 47, 20-1N-3E
130-5		1.05	62.80	0.0	0%	0.21	20%	80%				24%	0.25	-60%	$25.00				TL 54, 20-1N-3E
130-6		0.33	57.10	2.0	14%	0.00					100%	20%	0.07	-56%	$25.00				TL 7 OF LOT 54, WEST INTERLACHEN
130-7		0.31	57.10	2.0	15%	0.00					100%	20%	0.06	-56%	$25.00				LOT 55, WEST INTERLACHEN
130-8		0.32	57.10	2.0	14%	0.00					100%	20%	0.06	-56%	$25.00				LOT 56, WEST INTERLACHEN
130-9		0.29	57.10	2.0	16%	0.00					100%	20%	0.06	-56%	$25.00				LOT 57, WEST INTERLACHEN
130-10		0.26	57.10	2.0	18%	0.00					100%	20%	0.05	-56%	$25.00				LOT 58, WEST INTERLACHEN
130-11		0.25	57.10	2.0	18%	0.00					100%	20%	0.05	-56%	$25.00				LOT 59, WEST INTERLACHEN
130-12		0.01	57.10	0.0	0%	0.00					100%	20%	0.00	-56%	$25.00				TL 61, 20-1N-3E
130-13		0.04	57.10	0.0	0%	0.00					100%	20%	0.01	-56%	$25.00				TL 62, 20-1N-3E
130-14		0.07	57.10	0.0	0%	0.00					100%	20%	0.01	-56%	$25.00				TL 63, 20-1N-3E
131-1		14.49	884.50	0.0	0%	0.72	5%	25%	20%	50%		68%	9.78	-49%	$447.96				TL 60, 20-1N-3E
132-8		0.32	45.30	2.0	14%	0.00					100%	20%	0.06	-45%	$25.00				LOT 2, WEST INTERLACHEN
132-9		0.39	45.30	2.0	12%	0.00					100%	20%	0.08	-45%	$25.00				LOT 3, WEST INTERLACHEN
132-10		0.37	45.30	2.0	12%	0.00					100%	20%	0.07	-45%	$25.00				LOT 4, WEST INTERLACHEN
132-11		0.46	45.30	2.0	10%	0.00					100%	20%	0.09	-45%	$25.00				LOT 5, WEST INTERLACHEN
132-12		0.41	45.30	2.0	11%	0.00					100%	20%	0.08	-45%	$25.00				LOT 6, WEST INTERLACHEN
132-13		0.42	45.30	2.0	11%	0.00					100%	20%	0.08	-45%	$25.00				LOT 7, WEST INTERLACHEN
132-14		0.43	45.30	2.0	11%	0.00					100%	20%	0.09	-45%	$25.00				LOT 8, WEST INTERLACHEN
132-15		0.45	45.30	2.0	10%	0.00					100%	20%	0.09	-45%	$25.00				LOT 9, WEST INTERLACHEN
132-16		0.21	45.30	2.0	22%	0.00					100%	20%	0.04	-45%	$25.00				LOT 10 EXC W 1/2, WEST INTERLACHEN
132-17		0.44	45.30	2.0	10%	0.00					100%	20%	0.09	-45%	$25.00				LOT 11, WEST INTERLACHEN
132-18		0.39	45.30	2.0	12%	0.00					100%	20%	0.08	-45%	$25.00				LOT 12, WEST INTERLACHEN
132-19		0.38	45.30	2.0	12%	0.00					100%	20%	0.08	-45%	$25.00				LOT 13, WEST INTERLACHEN
132-20		0.36	45.30	2.0	13%	0.00					100%	20%	0.07	-45%	$25.00				LOT 14, WEST INTERLACHEN
132-21		0.35	45.30	2.0	13%	0.00					100%	20%	0.07	-45%	$25.00				LOT 15, WEST INTERLACHEN
132-22		0.34	45.30	2.0	14%	0.00					100%	20%	0.07	-45%	$25.00				LOT 16, WEST INTERLACHEN
132-23		0.30	45.30	2.0	15%	0.00					100%	20%	0.06	-45%	$25.00				LOT 17, WEST INTERLACHEN
132-24		0.44	45.30	2.0	10%	0.00					100%	20%	0.09	-45%	$25.00				TL 2 OF LOTS 18 & 19, WEST INTERLACHEN
132-26		0.48	45.30	2.0	10%	0.00					100%	20%	0.10	-45%	$25.00				TL 1 OF LOTS 19 & 20, WEST INTERLACHEN
132-27		0.33	45.30	2.0	14%	0.00					100%	20%	0.07	-45%	$25.00				LOT 21, WEST INTERLACHEN
132-28		0.37	45.30	2.0	12%	0.00					100%	20%	0.07	-45%	$25.00				LOT 22, WEST INTERLACHEN
132-29		0.32	45.30	2.0	14%	0.00					100%	20%	0.06	-45%	$25.00				LOT 23, WEST INTERLACHEN
132-35		0.42	45.30	2.0	11%	0.00					100%	20%	0.08	-45%	$25.00				LOT 29, WEST INTERLACHEN
132-43		0.25	45.30	2.0	18%	0.00					100%	20%	0.05	-45%	$25.00				LOT 40, WEST INTERLACHEN
132-44		0.25	45.30	2.0	18%	0.00					100%	20%	0.05	-45%	$25.00				LOT 41, WEST INTERLACHEN
132-45		0.25	45.30	2.0	18%	0.00					100%	20%	0.05	-45%	$25.00				LOT 42, WEST INTERLACHEN
132-46		0.27	45.30	2.0	17%	0.00					100%	20%	0.05	-45%	$25.00				LOT 43, WEST INTERLACHEN
132-47		0.28	45.30	2.0	16%	0.00					100%	20%	0.06	-45%	$25.00				LOT 44, WEST INTERLACHEN
132-48		0.30	45.30	2.0	15%	0.00					100%	20%	0.06	-45%	$25.00				LOT 45, WEST INTERLACHEN
132-49		0.29	45.30	2.0	16%	0.00					100%	20%	0.06	-45%	$25.00				LOT 46, WEST INTERLACHEN
132-50		0.36	45.30	2.0	13%	0.00					100%	20%	0.07	-45%	$25.00				LOT 35, WEST INTERLACHEN
132-51		0.41	45.30	2.0	11%	0.00					100%	20%	0.08	-45%	$25.00				LOT 36, WEST INTERLACHEN
132-52		0.41	45.30	2.0	11%	0.00					100%	20%	0.08	-45%	$25.00				LOT 37, WEST INTERLACHEN

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT (10'	10'-14'	14'-18'	18'-28'	)28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
132-53		0.35	45.30	2.0	13%	0.00					100%	20%	0.07	-45%	$25.00				LOT 38, WEST INTERLACHEN
132-55		0.27	45.30	2.0	17%	0.00					100%	20%	0.05	-45%	$25.00				LOT 47, WEST INTERLACHEN
132-56		0.27	45.30	2.0	17%	0.00					100%	20%	0.05	-45%	$25.00				LOT 48, WEST INTERLACHEN
132-57		0.24	45.30	2.0	19%	0.00					100%	20%	0.05	-45%	$25.00				LOT 49, WEST INTERLACHEN
132-58		0.26	45.30	2.0	18%	0.00					100%	20%	0.05	-45%	$25.00				LOT 50, WEST INTERLACHEN
132-59		0.25	45.30	2.0	18%	0.00					100%	20%	0.05	-45%	$25.00				LOT 51, WEST INTERLACHEN
132-60		0.32	45.30	2.0	14%	0.00					100%	20%	0.06	-45%	$25.00				LOT 52, WEST INTERLACHEN
132-61		0.28	45.30	2.0	16%	0.00					100%	20%	0.06	-45%	$25.00				LOT 53, WEST INTERLACHEN
132-62		14.55	663.40	0.0	0%	14.55	100%					0%	0.00	-96%	$25.00				TL 36, 20-1N-3E
132-63		0.24	45.30	2.0	19%	0.00					100%	20%	0.05	-45%	$25.00				W 1/2 OF LOT 10, WEST INTERLACHEN
132-64		1.10	55.30	0.0	0%	0.88	80%	20%				6%	0.07	-55%	$25.00				TL 48, 20-1N-3E
132-65		1.18	53.50	0.0	0%	1.06	90%	10%				3%	0.04	-53%	$25.00				TL 55, 20-1N-3E
133-1		15.00	669.70	0.0	0%	0.00		25%	10%	25%	40%	46%	6.83	-53%	$312.58				TL 4, 21-1N-3E
134-1		4.74	254.60	0.0	0%	0.00		20%	10%	30%	40%	48%	2.28	-59%	$104.20				TL 18, 21-1N-3E
135-1		18.09	457.70	0.0	0%	0.90	5%			20%	75%	31%	5.61	-44%	$256.84				TL 8, 28-1N-3E
137-1		17.18	459.00	0.0	0%	1.72	10%			40%	50%	42%	7.22	-28%	$330.47				TL 7, 28-1N-3E
138-4		13.08	684.20	0.0	0%	1.96	15%	35%	15%	20%	15%	45%	5.82	-61%	$266.58				TL 168, 28-1N-3E
139-1		13.92	1,457.30	0.0	0%	0.70	5%	35%	20%	25%	15%	54%	7.45	-77%	$341.08				TL 74, 28-1N-3E
140-1		65.27	2,957.60	0.0	0%	6.53	10%	30%	30%	30%		63%	41.12	-36%	$1,883.29				TL 1, 28-1N-3E
140-2		0.29	45.30	2.0	16%	0.00					100%	20%	0.06	-45%	$25.00				TL 14, 21-1N-3E
140-4		0.30	45.30	2.0	15%	0.00					100%	20%	0.06	-45%	$25.00				TL 22, 22-1N-3E
140-6		1.00	68.00	2.0	5%	0.00					100%	20%	0.20	-63%	$25.00				TL 45, 27-1N-3E
140-7		0.16	45.30	2.0	29%	0.00					100%	20%	0.03	-45%	$25.00				LOT 1, FAIRVIEW COUNTRY CLUB TR
140-8		0.14	45.30	2.0	33%	0.00					100%	20%	0.03	-45%	$25.00				LOT 2, FAIRVIEW COUNTRY CLUB TR
140-9		0.12	45.30	2.0	38%	0.00					100%	20%	0.02	-45%	$25.00				LOT 3, FAIRVIEW COUNTRY CLUB TR
140-10		0.32	45.30	2.0	14%	0.00					100%	20%	0.06	-45%	$25.00				TL 14 OF LOT 4, FAIRVIEW COUNTRY CLUB TR
140-11		0.13	45.30	2.0	35%	0.00					100%	20%	0.03	-45%	$25.00				LOT 5 EXC E 75', FAIRVIEW COUNTRY CLUB TR
140-12		0.12	45.30	2.0	38%	0.00					100%	20%	0.02	-45%	$25.00				LOT 6, FAIRVIEW COUNTRY CLUB TR
140-13		0.17	45.30	2.0	27%	0.00					100%	20%	0.03	-45%	$25.00				LOT 9, FAIRVIEW COUNTRY CLUB TR
140-14		0.39	50.70	2.0	12%	0.00					100%	20%	0.08	-51%	$25.00				LOTS 10 & 11, FAIRVIEW COUNTRY CLUB TR
140-15		0.18	45.30	2.0	26%	0.00					100%	20%	0.04	-45%	$25.00				LOT 12, FAIRVIEW COUNTRY CLUB TR
140-16		0.17	45.30	2.0	27%	0.00					100%	20%	0.03	-45%	$25.00				LOT 13, FAIRVIEW COUNTRY CLUB TR
140-17		0.17	45.30	2.0	27%	0.00					100%	20%	0.03	-45%	$25.00				LOT 14, FAIRVIEW COUNTRY CLUB TR
140-18		0.13	45.30	2.0	35%	0.00					100%	20%	0.03	-45%	$25.00				LOT 15, FAIRVIEW COUNTRY CLUB TR
140-19		0.13	45.30	2.0	35%	0.00					100%	20%	0.03	-45%	$25.00				LOT 16, FAIRVIEW COUNTRY CLUB TR
140-20		0.13	45.30	2.0	35%	0.00					100%	20%	0.03	-45%	$25.00				LOT 17, FAIRVIEW COUNTRY CLUB TR
140-21		0.13	45.30	2.0	35%	0.00					100%	20%	0.03	-45%	$25.00				LOT 18, FAIRVIEW COUNTRY CLUB TR
140-22		0.13	45.30	2.0	35%	0.00					100%	20%	0.03	-45%	$25.00				LOT 19, FAIRVIEW COUNTRY CLUB TR
140-23		0.13	45.30	2.0	35%	0.00					100%	20%	0.03	-45%	$25.00				LOT 20, FAIRVIEW COUNTRY CLUB TR
140-24		0.13	45.30	2.0	35%	0.00					100%	20%	0.03	-45%	$25.00				LOT 21, FAIRVIEW COUNTRY CLUB TR
140-25		0.25	51.20	2.0	18%	0.00					100%	20%	0.05	-51%	$25.00				LOTS 22 & 23, FAIRVIEW COUNTRY CLUB TR
140-26		0.13	45.30	2.0	35%	0.00					100%	20%	0.03	-45%	$25.00				LOT 24, FAIRVIEW COUNTRY CLUB TR
140-27		0.12	51.20	2.0	38%	0.00					100%	20%	0.02	-51%	$25.00				LOT 26, FAIRVIEW COUNTRY CLUB TR
140-28		0.13	45.30	2.0	35%	0.00					100%	20%	0.03	-45%	$25.00				LOT 27, FAIRVIEW COUNTRY CLUB TR
140-29		0.27	51.20	2.0	17%	0.00					100%	20%	0.05	-51%	$25.00				LOTS 28 & 29, FAIRVIEW COUNTRY CLUB TR
140-30		0.14	45.30	2.0	33%	0.00					100%	20%	0.03	-45%	$25.00				LOT 31, FAIRVIEW COUNTRY CLUB TR
140-31		0.14	45.30	2.0	33%	0.00					100%	20%	0.03	-45%	$25.00				LOT 32, FAIRVIEW COUNTRY CLUB TR
140-32		0.15	45.30	2.0	31%	0.00					100%	20%	0.03	-45%	$25.00				LOT 33, FAIRVIEW COUNTRY CLUB TR
140-33		0.16	51.70	2.0	29%	0.00					100%	20%	0.03	-52%	$25.00				LOT 34, FAIRVIEW COUNTRY CLUB TR
140-34		0.14	51.70	2.0	33%	0.00					100%	20%	0.03	-52%	$25.00				LOT 35, FAIRVIEW COUNTRY CLUB TR
140-35		0.28	81.30	2.0	16%	0.00					100%	20%	0.06	-69%	$25.00				LOTS 36 & 37, FAIRVIEW COUNTRY CLUB TR
140-37		0.25	81.30	2.0	18%	0.00					100%	20%	0.05	-69%	$25.00				LOTS 38 & 39, FAIRVIEW COUNTRY CLUB TR
140-38		0.13	51.70	2.0	35%	0.00					100%	20%	0.03	-52%	$25.00				LOT 40, FAIRVIEW COUNTRY CLUB TR
140-39		0.13	51.70	2.0	35%	0.00					100%	20%	0.03	-52%	$25.00				LOT 41, FAIRVIEW COUNTRY CLUB TR
140-40		0.20	67.50	2.0	23%	0.00					100%	20%	0.04	-63%	$25.00				LOT 42 & W 1/2 OF LOT 43, FAIRVIEW COUNTRY CL
140-41		0.21	45.30	2.0	22%	0.00					100%	20%	0.04	-45%	$25.00				E 1/2 LOT 43 & LOT 44, FAIRVIEW COUNTRY CLUB
140-43		0.13	51.70	2.0	35%	0.00					100%	20%	0.03	-52%	$25.00				LOT 45, FAIRVIEW COUNTRY CLUB TR
140-44		0.14	51.70	2.0	33%	0.00					100%	20%	0.03	-52%	$25.00				LOT 46, FAIRVIEW COUNTRY CLUB TR
140-45		0.01	51.70	0.0	0%	0.00					100%	20%	0.00	-52%	$25.00				TL 12 OF LOT 47, FAIRVIEW COUNTRY CLUB TR
140-46		0.32	81.30	2.0	14%	0.00					100%	20%	0.06	-69%	$25.00				LOTS 48 & 49, FAIRVIEW COUNTRY CLUB TR
140-47		0.27	51.70	2.0	17%	0.00					100%	20%	0.05	-52%	$25.00				LOT 50, FAIRVIEW COUNTRY CLUB TR
140-48		0.18	51.70	2.0	26%	0.00					100%	20%	0.04	-52%	$25.00				LOT 51, FAIRVIEW COUNTRY CLUB TR
140-49		0.16	51.70	2.0	29%	0.00					100%	20%	0.03	-52%	$25.00				LOT 52, FAIRVIEW COUNTRY CLUB TR
140-51		0.27	67.50	2.0	17%	0.00					100%	20%	0.05	-63%	$25.00				TL 4 OF LOTS 54 & 55, FAIRVIEW COUNTRY CLUB T
140-52		0.08	45.30	2.0	57%	0.00					100%	20%	0.02	-45%	$25.00				TL 3 OF LOT 54, FAIRVIEW COUNTRY CLUB TR
140-53		0.16	81.30	2.0	29%	0.00					100%	20%	0.03	-69%	$25.00				LOT 56, FAIRVIEW COUNTRY CLUB TR
140-55		0.13	51.20	2.0	35%	0.00					100%	20%	0.03	-51%	$25.00				LOT 59, FAIRVIEW COUNTRY CLUB TR
140-56		0.12	51.20	2.0	38%	0.00					100%	20%	0.02	-51%	$25.00				LOT 60, FAIRVIEW COUNTRY CLUB TR
140-57		0.26	78.80	2.0	18%	0.00					100%	20%	0.05	-68%	$25.00				LOTS 61 & 62, FAIRVIEW COUNTRY CLUB TR
140-58		0.13	51.20	2.0	35%	0.00					100%	20%	0.03	-51%	$25.00				TL 7 OF LOT 63, FAIRVIEW COUNTRY CLUB TR
140-59		0.13	51.20	2.0	35%	0.00					100%	20%	0.03	-51%	$25.00				TL 8 OF LOTS 63 & 64, FAIRVIEW COUNTRY CLUB T
140-60		0.13	51.20	2.0	35%	0.00					100%	20%	0.03	-51%	$25.00				LOT 65, FAIRVIEW COUNTRY CLUB TR
140-61		0.13	51.20	2.0	35%	0.00					100%	20%	0.03	-51%	$25.00				LOT 66, FAIRVIEW COUNTRY CLUB TR
140-62		0.13	51.20	2.0	35%	0.00					100%	20%	0.03	-51%	$25.00				LOT 67, FAIRVIEW COUNTRY CLUB TR

DIST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT (10'	10'-14'	14'-18'	18'-28'	>28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
140-63		0.14	51.20	2.0	33%	0.00					100%	20%	0.03	-51%	$25.00				LOT 68, FAIRVIEW COUNTRY CLUB TR
140-64		0.14	51.20	2.0	33%	0.00					100%	20%	0.03	-51%	$25.00				LOT 69, FAIRVIEW COUNTRY CLUB TR
140-65		0.15	51.20	2.0	31%	0.00					100%	20%	0.03	-51%	$25.00				LOT 70, FAIRVIEW COUNTRY CLUB TR
140-66		0.16	51.20	2.0	29%	0.00					100%	20%	0.03	-51%	$25.00				LOT 71, FAIRVIEW COUNTRY CLUB TR
140-67		0.16	51.20	2.0	29%	0.00					100%	20%	0.03	-51%	$25.00				LOT 72, FAIRVIEW COUNTRY CLUB TR
140-68		0.15	51.20	2.0	31%	0.00					100%	20%	0.03	-51%	$25.00				LOT 73, FAIRVIEW COUNTRY CLUB TR
140-69		0.13	51.20	2.0	35%	0.00					100%	20%	0.03	-51%	$25.00				LOT 74, FAIRVIEW COUNTRY CLUB TR
140-70		0.13	51.20	2.0	35%	0.00					100%	20%	0.03	-51%	$25.00				LOT 75, FAIRVIEW COUNTRY CLUB TR
140-71		0.31	75.40	2.0	15%	0.00					100%	20%	0.06	-67%	$25.00				LOTS 76 & 77, FAIRVIEW COUNTRY CLUB TR
140-72		0.16	51.20	2.0	29%	0.00					100%	20%	0.03	-51%	$25.00				LOT 78, FAIRVIEW COUNTRY CLUB TR
140-73		0.15	51.20	2.0	31%	0.00					100%	20%	0.03	-51%	$25.00				LOT 79, FAIRVIEW COUNTRY CLUB TR
140-74		0.15	51.20	2.0	31%	0.00					100%	20%	0.03	-51%	$25.00				LOT 80, FAIRVIEW COUNTRY CLUB TR
140-75		0.11	51.20	2.0	42%	0.00					100%	20%	0.02	-51%	$25.00				LOT 81, FAIRVIEW COUNTRY CLUB TR
140-76		0.26	75.40	2.0	18%	0.00					100%	20%	0.05	-67%	$25.00				LOTS 82 & 83, FAIRVIEW COUNTRY CLUB TR
140-77		0.16	54.20	2.0	29%	0.00					100%	20%	0.03	-54%	$25.00				LOT 84, FAIRVIEW COUNTRY CLUB TR
140-79		0.11	46.30	2.0	42%	0.00					100%	20%	0.02	-46%	$25.00				LOT 86, FAIRVIEW COUNTRY CLUB TR
140-80		0.36	69.40	2.0	13%	0.00					100%	20%	0.07	-64%	$25.00				LOTS 87 & 88, FAIRVIEW COUNTRY CLUB TR
140-81		0.74	68.00	2.0	6%	0.00					100%	20%	0.15	-63%	$25.00				LOTS 89-91, FAIRVIEW COUNTRY CLUB TR
140-84		0.12	45.30	2.0	38%	0.00					100%	20%	0.02	-45%	$25.00				LOT 8, FAIRVIEW COUNTRY CLUB TR
140-85		0.14	45.30	2.0	33%	0.00					100%	20%	0.03	-45%	$25.00				LOT 30, FAIRVIEW COUNTRY CLUB TR
140-86		0.13	50.20	2.0	35%	0.00					100%	20%	0.03	-50%	$25.00				LOT 58, FAIRVIEW COUNTRY CLUB TR
140-87		0.13	45.30	2.0	35%	0.00					100%	20%	0.03	-45%	$25.00				LOT 7, FAIRVIEW COUNTRY CLUB TR
140-88		2.31	169.90	0.0	0%	0.00				50%	50%	50%	1.16	-69%	$52.90				TL 24, 22-1N-3E
140-89		0.20	50.70	2.0	25%	0.00					100%	20%	0.04	-51%	$25.00				LOT 53, FAIRVIEW COUNTRY CLUB TR
140-90		50.89	2,453.70	2.0	0%	0.00		15%	20%	45%	20%	65%	32.82	-39%	$1,508.63				TL 31, 21-1N-3E
140-92		0.16	56.60	2.0	29%	0.00					100%	20%	0.03	-56%	$25.00				LOT 57, FAIRIVEW COUNTRY CLUB TR
140-93		0.16	45.30	2.0	29%	0.00					100%	20%	0.03	-45%	$25.00				LOT 1, BLOCK 1, LACHENVIEW
140-94		39.88	2,033.20	2.0	0%	3.99	10%	30%	20%	30%	10%	55%	21.93	-50%	$1,009.87				TL 32, 21-1N-3E
140-95		0.16	47.30	2.0	29%	0.00					100%	20%	0.03	-47%	$25.00				LOT 2, BLOCK 1, LACHENVIEW
140-96		0.16	47.30	2.0	29%	0.00					100%	20%	0.03	-47%	$25.00				LOT 3, BLOCK 1, LACHENVIEW
140-97		0.29	47.30	2.0	16%	0.00					100%	20%	0.06	-47%	$25.00				LOT 4, BLOCK 1, LACHENVIEW
140-98		0.19	47.30	2.0	24%	0.00					100%	20%	0.04	-47%	$25.00				LOT 5, BLOCK 1, LACHENVIEW
140-99		0.16	47.30	2.0	29%	0.00				100%		80%	0.13	-47%	$25.00				LOT 6, BLOCK 1, LACHENVIEW
140-100		0.16	47.30	2.0	29%	0.00				100%		80%	0.13	-47%	$25.00				LOT 7, BLOCK 1, LACHENVIEW
140-101		0.17	47.30	2.0	27%	0.00				100%		80%	0.14	-47%	$25.00				LOT 8, BLOCK 1, LACHENVIEW
140-102		0.20	47.30	2.0	23%	0.00				100%		80%	0.16	-47%	$25.00				LOT 9, BLOCK 1, LACHENVIEW
140-103		0.20	47.30	2.0	23%	0.00				100%		80%	0.16	-47%	$25.00				LOT 10, BLOCK 1, LACHENVIEW
140-104		0.24	47.30	2.0	19%	0.00				100%		80%	0.19	-47%	$25.00				LOT 11, BLOCK 1, LACHENVIEW
140-105		0.26	47.30	2.0	18%	0.00				100%		80%	0.21	-47%	$25.00				LOT 12, BLOCK 1, LACHENVIEW
140-106		0.21	47.30	2.0	22%	0.00				100%		80%	0.17	-47%	$25.00				LOT 13, BLOCK 1, LACHENVIEW
140-107		0.17	47.30	2.0	27%	0.00				100%		80%	0.14	-47%	$25.00				LOT 14, BLOCK 1, LACHENVIEW
140-108		0.17	47.30	2.0	27%	0.00					100%	20%	0.03	-47%	$25.00				LOT 1, BLOCK 2, LACHENVIEW
140-109		0.18	47.30	2.0	26%	0.00					100%	20%	0.04	-47%	$25.00				LOT 2, BLOCK 2, LACHENVIEW
140-110		0.23	47.30	2.0	20%	0.00				100%		80%	0.18	-47%	$25.00				LOT 3, BLOCK 2, LACHENVIEW
140-111		0.20	47.30	2.0	23%	0.00				100%		80%	0.16	-47%	$25.00				LOT 4, BLOCK 2, LACHENVIEW
140-112		0.20	47.30	2.0	23%	0.00				100%		80%	0.16	-47%	$25.00				LOT 5, BLOCK 2, LACHENVIEW
140-113		0.16	47.30	2.0	29%	0.00				100%		80%	0.13	-47%	$25.00				LOT 6, BLOCK 2, LACHENVIEW
140-114		0.16	47.30	2.0	29%	0.00				100%		80%	0.13	-47%	$25.00				LOT 7, BLOCK 2, LACHENVIEW
140-115		0.19	47.30	2.0	24%	0.00				100%		80%	0.15	-47%	$25.00				LOT 8, BLOCK 2, LACHENVIEW
140-116		0.21	47.30	2.0	22%	0.00				100%		80%	0.17	-47%	$25.00				LOT 9, BLOCK 2, LACHENVIEW
140-117		0.21	47.30	2.0	22%	0.00				100%		80%	0.17	-47%	$25.00				LOT 10, BLOCK 2, LACHENVIEW
140-118		0.21	47.30	2.0	22%	0.00				100%		80%	0.17	-47%	$25.00				LOT 11, BLOCK 2, LACHENVIEW
140-119		0.15	51.70	2.0	31%	0.00					100%	20%	0.03	-52%	$25.00				TL 13 OF LOT 47, FAIRVIEW COUNTRY CLUB TR
140-120		0.15	54.20	2.0	31%	0.00					100%	20%	0.03	-54%	$25.00				LOT 85, FAIRVIEW COUNTRY CLUB TR
140-122		0.32	45.30	2.0	14%	0.00					100%	20%	0.06	-45%	$25.00				TL 15 OF LOT 4, FAIRVIEW COUNTRY CLUB TR
140-123		0.12	51.20	2.0	38%	0.00					100%	20%	0.02	-51%	$25.00				LOT 25, FAIRVIEW COUNTRY CLUB TR
140-124		1.38	62.60	0.0	0%	0.00					100%	20%	0.28	-60%	$25.00				TL 128, 28-1N-3E
140-125		0.21	45.30	2.0	22%	0.00					100%	20%	0.04	-45%	$25.00				TL 33, 21-1N-3E
141-1		0.30	45.30	0.0	0%	0.30	100%					0%	0.00	-45%	$25.00				TL 28, 22-1N-3E
141-2		3.67	166.20	0.0	0%	0.00			10%	90%		82%	3.01	-17%	$137.75				TL 6, 22-1N-3E
141-3		5.18	234.70	0.0	0%	0.00				50%	50%	50%	2.59	-49%	$118.62				TL 98, 27-1N-3E
141-4		10.10	458.10	0.0	0%	0.00					100%	20%	2.02	-80%	$92.52				TL 89, 27-1N-3E
141-6		7.00	300.90	0.0	0%	0.35	5%			45%	50%	46%	3.22	-51%	$147.48				TL 91, 27-1N-3E
141-7		10.35	469.00	0.0	0%	0.00				20%	80%	32%	3.31	-68%	$151.69				TL 99, 27-1N-3E
141-8		1.00	56.10	0.0	0%	0.00					100%	20%	0.20	-55%	$25.00				TL 51, 27-1N-3E
141-9		0.90	45.30	0.0	0%	0.00					100%	20%	0.18	-45%	$25.00				TL 4, 22-1N-3E
141-10		5.17	234.70	0.0	0%	0.00				35%	65%	41%	2.12	-59%	$97.08				TL 223, 27-1N-3E
141-11		4.80	235.20	6.5	3%	0.48	10%			20%	70%	30%	1.44	-65%	$83.18				TL 243, 27-1N-3E
141-12		0.02	45.30	0.0	0%	0.00					100%	20%	0.00	-45%	$25.00				TL 262, 27-1N-3E
143-1		23.96	1,085.70	0.0	0%	0.00					100%	20%	4.79	-80%	$219.47				TL 27, 27-1N-3E***DRAINAGE ONLY
146-2		1.47	73.80	0.0	0%	0.00			30%	35%	35%	65%	0.96	-41%	$43.76				TL 10, 20-1N-3E
146-3		2.04	97.10	0.0	0%	0.00				100%		80%	1.63	-23%	$74.75				TL 11, 20-1N-3E
146-4		2.58	158.80	0.0	0%	0.00				100%		80%	2.06	-40%	$94.53				TL 13, 20-1N-3E
146-6	*	5.67	287.60	0.0	0%	5.67	100%					0%	0.00	-91%	$25.00				TL 17, 21-1N-3E

..ST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT (10'	10'-14'	14'-18'	18'-28'	)28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
146-8		0.52	50.70	0.0	0%	0.00				100%		80%	0.42	-51%	$25.00				TL 37, 20-1N-3E
146-10	*	24.07	1,277.60	0.0	0%	24.07	100%					0%	0.00	-98%	$25.00				TL 40, 20-1N-3E
.6-11	*	1.01	50.70	0.0	0%	1.01	100%					0%	0.00	-51%	$25.00				TL 49, 20-1N-3E
146-12	*	2.18	109.50	2.0	2%	2.18	100%					0%	0.00	-77%	$25.00				TL 11, 21-1N-3E
147-2		152.52	7,979.90	300.0	5%	0.00		40%		60%		60%	91.51	-38%	$4,986.30				TL 26, 21-1N-3E
147-3	*	0.32	63.50	2.0	14%	0.00					100%	20%	0.06	-61%	$25.00				TL 30, 21-1N-3E
..7-4		0.29	63.50	2.0	16%	0.00					100%	20%	0.06	-61%	$25.00				TL 7, 21-1N-3E
147-5		0.33	63.50	2.0	14%	0.00					100%	20%	0.07	-61%	$25.00				TL 16, 21-1N-3E
147-6		0.30	63.50	2.0	15%	0.00					100%	20%	0.06	-61%	$25.00				TL 19, 21-1N-3E
147-7		0.33	63.50	2.0	14%	0.00					100%	20%	0.07	-61%	$25.00				TL 20, 21-1N-3E
7-8		0.32	63.50	2.0	14%	0.00					100%	20%	0.06	-61%	$25.00				TL 22, 21-1N-3E
147-9		0.02	50.20	0.2	23%	0.00				100%		80%	0.02	-50%	$25.00				TL 23, 21-1N-3E
147-13		2.50	125.60	10.7	10%	2.50	100%					0%	0.00	-77%	$28.36				TL 29, 21-1N-3E
147-14		0.54	50.20	2.0	9%	0.00					100%	20%	0.11	-50%	$25.00				LOT 1 EXC W 18', LAKESEND ESTATES
.7-15		0.47	52.70	2.0	10%	0.00					100%	20%	0.09	-53%	$25.00				W 18' OF LOT 1 & LOT 2, LAKESEND ESTATES
147-16		0.36	50.20	2.0	13%	0.00					100%	20%	0.07	-50%	$25.00				LOT 3, LAKESEND ESTATES
147-17		0.34	50.20	2.0	14%	0.00				100%		80%	0.27	-50%	$25.00				LOT 4, LAKESEND ESTATES
149-2	#5	4.03	309.70	64.0	36%	0.00			100%			100%	4.03	19%	$368.19	100%	4.03	$14.01	TL 151, 17-1N-2E
0-1	#5	1,350.76	98,191.00	41750.0	71%	0.00			100%			100%	1350.76	77%	$174,049.84	25%	337.69	$1,173.58	TL 13, 8-1N-2E
150-1	#3	1,350.76														15%	202.61	$364.75	

SUB BASIN ACRES
SUB BASIN COSTS
PER ACRE SUB BASIN

..ST #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT (10'	10'-14'	14'-18'	18'-28'	)28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
0-14		1.10		48.0	100%	0.00						0%	0.00						COP 14TH
0-17		0.92		40.0	100%	0.00						0%	0.00						COP 17TH
21		1.65		72.0	100%	0.00						0%	0.00						COP 21ST
0-33		10.45		455.0	100%	0.00						0%	0.00						COP 33RD
0-42		1.29		56.0	100%	0.00						0%	0.00						COP 42ND
0-55		0.53		23.0	100%	0.00						0%	0.00						COP 55TH
59		1.14		49.6	100%	0.00						0%	0.00						COP 59TH
0-63		0.57		25.0	100%	0.00						0%	0.00						COP 63RD
0-78		1.29		56.0	100%	0.00						0%	0.00						COP 78TH
0-80		1.26		55.0	100%	0.00						0%	0.00						COP 80TH
32		7.85		342.0	100%	0.00						0%	0.00						COP / POP 82ND
0-87		1.38		60.0	100%	0.00						0%	0.00						COP 87TH
0-92		2.30		100.0	100%	0.00						0%	0.00						COP-/ POP 92ND
0-105		3.44		150.0	100%	0.00						0%	0.00						COP / POP 105TH
112		2.04		89.0	100%	0.00						0%	0.00						COP 112TH
0-115		0.59		25.5	100%	0.00						0%	0.00						COP 115TH
0-121		0.28		12.0	100%	0.00						0%	0.00						COP 121ST
0-122		5.19		226.0	100%	0.00						0%	0.00						COP 122ND
138		3.93		171.0	100%	0.00						0%	0.00						COP 138TH
0-148		0.00		109.0	0%	0.00						0%	0.00						COP 148TH
0-158		2.50		109.0	100%	0.00						0%	0.00						COP 158TH
0-185		2.30		100.0	100%	0.00						0%	0.00						COP 185TH
205		29.11		1,268.0	100%	0.00						0%	0.00						STATE I-205
0-215		0.14		6.0	100%	0.00						0%	0.00						MULT CO 215TH
0-216	/	0.31		13.5	100%	0.00						0%	0.00						MULT CO 216TH
0-223		2.07		90.0	100%	0.00						0%	0.00						MULT CO 223RD
300		2.39		104.0	100%	0.00						0%	0.00						COP AINSWORTH
0-310		8.49		370.0	100%	0.00						0%	0.00						COP AIRPORT WAY
0-311		14.90		649.0	100%	0.00						0%	0.00						POP AIRPORT WAY
0-320		2.07		90.0	100%	0.00						0%	0.00						COP ALDERWOOD
330		4.59		200.0	100%	0.00						0%	0.00						COP ARGYLE
0-340		2.89		126.0	100%	0.00						0%	0.00						MULT CO BLUE LAKE RD
0-345		0.55		24.0	100%	0.00						0%	0.00						COP BRYANT
0-350		1.19		52.0	100%	0.00						0%	0.00						COP COLFAX
360		0.30		13.0	100%	0.00						0%	0.00						COP COLUMBIA CT
0-370		3.83		167.0	100%	0.00						0%	0.00						COP CORNFOOT RD
0-380		2.07		90.0	100%	0.00						0%	0.00						COP ELROD DR
0-390		1.38		60.0	100%	0.00						0%	0.00						COP ELROD RD
391		2.41		105.0	100%	0.00						0%	0.00						POP ELROD RD
0-400		2.27		99.0	100%	0.00						0%	0.00						COP GLASS PLANT RD
0-410		0.44		19.0	100%	0.00						0%	0.00						COP HOLLAND CT
0-420		3.34		145.5	100%	0.00						0%	0.00						COP HOLMAN
130		5.51		240.0	100%	0.00						0%	0.00						MULT CO INTERLACHEN LN
0-440		0.76		33.0	100%	0.00						0%	0.00						COP INVERNESS
0-450		43.34		1,888.0	100%	0.00						0%	0.00						COP MARINE DR
0-451		9.27		404.0	100%	0.00						0%	0.00						MULT CO MARINE DR
160		1.77		77.0	100%	0.00						0%	0.00						COP MASON
0-470		8.63		376.0	100%	0.00						0%	0.00						COP MARX ST
0-480		2.48		108.0	100%	0.00						0%	0.00						COP RIVERSIDE DR
0-485		0.28		12.0	100%	0.00						0%	0.00						MULT CO SHAVER

GT #	SUB BSN	ASSESSED ACRES	CURRENT ASSESSED,$	IMP. AREA SQ FEET in ,000's	PERCENT IMPERV	ACREAGE BELOW 10' ELEV	PERCENTAGE BENEFIT (10'	10'-14'	14'-18'	18'-28'	)28'	PERCENT BENEFIT	EFFECTIVE BENEFIT ACREAGE	PERCENT CHANGE	NEW SUB ASSESSMENT	SUB BASIN %	SUB BASIN ACRES	SUB BASIN CHARGES	DESCRIPTION
0-490		0.57		25.0	100%	0.00						0%	0.00						COP SIMPSON
0-500		1.10		48.0	100%	0.00						0%	0.00						COP SKYPORT
(.10		1.65		72.0	100%	0.00						0%	0.00						COP SUNDERLAND
0-520		4.94		215.0	100%	0.00						0%	0.00						COP WHITAKER
		9,245.99	461,866.30	----------									----------		------------				
		8,368.64	475,793.80	89,662.7									5188.3792		$467,020.01				

DATE SUBMITTED ______________

(For Clerk's Use)
Meeting Date 7/27/89
Agenda No. R-2

REQUEST FOR PLACEMENT ON THE AGENDA

Subject: LIQUOR LICENSES

Informal Only* ______________ (Date)

Formal Only 7-27-89 (Date)

DEPARTMENT Sheriff's Office

DIVISION ______________

CONTACT Sgt. Ed Hausafus

TELEPHONE 255-3600

*NAME(s) OF PERSON MAKING PRESENTATION TO BOARD Bill Vandever

BRIEF SUMMARY Should include other alternatives explored, if applicable, and clear statement of rationale for the action requested.

Application for a RETAIL MALT BEVERAGE (change of ownership) license for the Chili Bowl, 16900 NW St. Helens Rd; applicant Patricia M. Pearson with recommendation for approval.

Application for a PACKAGE STORE(change of ownership) license for the Quick Stop Market, 15400 SE Powell; applicant Hongy Tran with recommendation for approval.

(IF ADDITIONAL SPACE IS NEEDED, PLEASE USE REVERSE SIDE)

ACTION REQUESTED:

☐ INFORMATION ONLY ☐ PRELIMINARY APPROVAL ☐ POLICY DIRECTION ☒ APPROVAL

INDICATE THE ESTIMATED TIME NEEDED ON AGENDA CONSENT AGENDA

taken to Civil Process 8/1/89 jm

BOARD OF COUNTY COMMISSIONERS
1989 JUL 18 PM 2:22
MULTNOMAH COUNTY OREGON

IMPACT:

PERSONNEL

☐ FISCAL/BUDGETARY

☐ General Fund

Other ______________

SIGNATURES:

DEPARTMENT HEAD, ELECTED OFFICIAL, or COUNTY COMMISSIONER: Robert G. Skipper/wmv

BUDGET / PERSONNEL ______________ / ______________

COUNTY COUNSEL (Ordinances, Resolutions, Agreements, Contracts) ______________

OTHER ______________
(Purchasing, Facilities Management, etc.)

NOTE: If requesting unanimous consent, state situation requiring emergency action on back.

Multnomah County Sheriff's Office

12240 N.E. GLISAN ST., PORTLAND, OREGON 97230

ROBERT G. SKIPPER
SHERIFF

(503) 255-3600

MEMORANDUM

TO: BOARD OF COUNTY COMMISSIONERS

FROM: ROBERT G. SKIPPER
Sheriff

DATE: July 17, 1989

SUBJECT: LIQUOR LICENSE RENEWAL

Attached is the package store (change of ownership) liquor license renewal for the Quick Stop Market, 15400 SE Powell, Portland. The applicant(s) Hongy Tran have no criminal record and I recommend that the application be approved.

EH/jz/18-AINT

Attachment

APPLICATION

STATE OF OREGON
OREGON LIQUOR CONTROL COMMISSION

Return To:

GENERAL INFORMATION

This application form costs $5.00. A non-refundable processing fee is assessed when you submit this completed form to the Commission (except for Druggist and Health Care Facility Licenses). The filing of this application does not commit the Commission to the granting of the license for which you are applying nor does it permit you to operate the business named below.

No. 21161

(THIS SPACE IS FOR OLCC OFFICE USE)

Application is being made for:

- ☐ DISPENSER, CLASS A
- ☐ DISPENSER, CLASS B
- ☐ DISPENSER, CLASS C
- ☒ PACKAGE STORE
- ☐ RESTAURANT
- ☐ RETAIL MALT BEVERAGE
- ☐ SEASONAL DISPENSER
- ☐ WHOLESALE MALT BEVERAGE & WINE
- ☐ WINERY
- ☐ Add Partner
- ☐ Additional Privilege
- ☐ Change Location
- ☒ Change Ownership d C/TN
- ☐ Change of Privilege
- ☐ Greater Privilege
- ☐ Lesser Privilege
- ☐ New Outlet
- ☐ Other

OTHER: JUL 13 1989 #3231 Feepd $25.00

LICENSE DIVISION
Sharon Bm[illegible] July 13, 1989

(THIS SPACE IS FOR CITY OR COUNTY USE)

NOTICE TO CITIES AND COUNTIES: Do not consider this application unless it has been stamped and signed at the left by an OLCC representative.

THE CITY COUNCIL, COUNTY COMMISSION, OR COUNTY

COURT OF Multnomah Co.
(Name of City or County)

RECOMMENDS THAT THIS LICENSE BE: GRANTED X

DENIED ______

DATE July 27, 1989

BY [signature]
(Signature)

TITLE Vice Chair

CAUTION: If your operation of this business depends on your receiving a liquor license, OLCC cautions you not to purchase, start construction until your license is granted.

1. Name of Corporation, Partnership, or Individual Applicants:

1) HONGY TRAN 2) ______

3) ______ 4) ______

5) ______ 6) ______

(EACH PERSON LISTED ABOVE MUST FILE AN INDIVIDUAL HISTORY AND A FINANCIAL STATEMENT)

2. Present Trade Name M & S MARKET
3. New Trade Name ~~Same~~ QUICK STOP MARKET Year filed with Corporation Commissioner ______
4. Premises address 15400 S.E POWELL BLVD PORTLAND OR 97236
(Number, Street, Rural Route) (City) (County) (State) (Zip)
5. Business mailing address SAME
(P.O. Box, Number, Street, Rural Route) (City) (State) (Zip)
6. Was premises previously licensed by OLCC? Yes X No ___ Year 1989
7. If yes, to whom: CHANG SUNG JI Type of license: P/S
8. Will you have a manager: Yes ___ No X Name ______
(Manager must fill out Individual History)
9. Will anyone else not signing this application share in the ownership or receive a percentage of profits or bonus from the business? Yes ___ No X
10. What is the local governing body where your premises is located? MULTNOMAH
(Name of City or County)
11. OLCC representative making investigation may contact: HONGY TRAN
(Name)

6608 N.E. 16TH AVE, VANCOUVER WA 98665 (206) 695-3688
(Address) (Tel. No. — home, business, message)

CAUTION: The Administrator of the Oregon Liquor Control Commission must be notified if you are contacted by anybody offering to influence the Commission on your behalf.

DATE 6/16/89

Applicant(s) Signature (In case of corporation, duly authorized officer thereof)

1) Hongy Tran

2) ______

3) ______

4) ______

5) ______

6) ______

Original — Local Government

Form 84545-480 (8-82)

Multnomah County Sheriff's Office

ROBERT G. SKIPPER
SHERIFF

12240 N.E. GLISAN ST., PORTLAND, OREGON 97230

(503) 255-3600

MEMORANDUM

TO: BOARD OF COUNTY COMMISSIONERS

FROM: ROBERT G. SKIPPER
Sheriff

DATE: July 14, 1989

SUBJECT: LIQUOR LICENSE RENEWAL

Attached is the Retail Malt Beverage (change of ownership) liquor license renewal for the Chili Bowl, 16900 NW St. Helens Rd., Portland. The applicant, Patricia M. Pearson, has no criminal record and I recommend that the application be approved.

RGS/lc/17-AINT

Attachment

APPLICATION

STATE OF OREGON
OREGON LIQUOR CONTROL COMMISSION

Return To:

GENERAL INFORMATION

This application form costs $5.00. A non-refundable processing fee is assessed when you submit this completed form to the Commission (except for Druggist and Health Care Facility Licenses). The filing of this application does not commit the Commission to the granting of the license for which you are applying nor does it permit you to operate the business named below.

No. 21157

(THIS SPACE IS FOR OLCC OFFICE USE)

Application is being made for:

- ☐ DISPENSER, CLASS A
- ☐ DISPENSER, CLASS B
- ☐ DISPENSER, CLASS C
- ☐ PACKAGE STORE
- ☐ RESTAURANT
- ☒ RETAIL MALT BEVERAGE
- ☐ SEASONAL DISPENSER
- ☐ WHOLESALE MALT BEVERAGE & WINE
- ☐ WINERY

- ☐ Add Partner
- ☐ Additional Privilege
- ☐ Change Location
- ☒ Change Ownership
- ☐ Change of Privilege
- ☐ Greater Privilege
- ☐ Lesser Privilege
- ☐ New Outlet
- ☐ Other

APPLICATION RECEIVED
JUL 06 1989
OREGON LIQUOR CONTROL COMMISSION
LICENSE DIVISION

OTHER: Katie Hilton
Rec #0331 ($50 proc fee)

(THIS SPACE IS FOR CITY OR COUNTY USE)

NOTICE TO CITIES AND COUNTIES: Do not consider this application unless it has been stamped and signed at the left by an OLCC representative.

THE CITY COUNCIL, COUNTY COMMISSION, OR COUNTY COURT OF Multnomah County
(Name of City or County)

RECOMMENDS THAT THIS LICENSE BE: GRANTED X

DENIED ______

DATE July 27, 1989

BY Pauline Anderson
(Signature)

TITLE Vice Chair

CAUTION: If your operation of this business depends on your receiving a liquor license, OLCC cautions you not to purchase, remodel, or start construction until your license is granted.

1. Name of Corporation, Partnership, or Individual Applicants:
   1) Patricia Maxine Pearson 2) ______
   3) ______ 4) ______
   5) ______ 6) ______
   (EACH PERSON LISTED ABOVE MUST FILE AN INDIVIDUAL HISTORY AND A FINANCIAL STATEMENT)
2. Present Trade Name Chili Bowl
3. New Trade Name Maxine's Year filed with Corporation Commissioner ______
4. Premises address 16900 N.W. St. Helen's Rd. (Number, Street, Rural Route) Ptld. (City) Multn. (County) Oregon (State) (Zip)
5. Business mailing address SAME (P.O. Box, Number, Street, Rural Route) (City) (State) (Zip)
6. Was premises previously licensed by OLCC? Yes X No ______ Year ______
7. If yes, to whom: Chili Bowl Platt, Betty + William Type of license: RMB
8. Will you have a manager: Yes ______ No X Name ______ (Manager must fill out Individual History)
9. Will anyone else not signing this application share in the ownership or receive a percentage of profits or bonus from the business? Yes ______ No X
10. What is the local governing body where your premises is located? Portland, Multnomah Co. (Name of City or County)
11. OLCC representative making investigation may contact: Patricia M. Pearson (Name)
    912 E. 13thSt, Newberg, OR. 97132 (Address) (503) 538-6671 (Tel. No. — home, business, message)

CAUTION: The Administrator of the Oregon Liquor Control Commission must be notified if you are contacted by anybody offering to influence the Commission on your behalf.

DATE 7/6/89

Applicant(s) Signature (In case of corporation, duly authorized officer thereof)
1) Patricia M. Pearson
2) ______
3) ______
4) ______
5) ______
6) ______

Original — Local Government

Form 84545-480 (8-82)

DATE SUBMITTED ________________

(For Clerk's Use)
Meeting Date 7/27/89
Agenda No. R-3

REQUEST FOR PLACEMENT ON THE AGENDA

Subject: PCRB EXEMPTION

Informal Only * ________________ (Date)

Formal Only ________________ (Date)

DEPARTMENT General Services

DIVISION Elections

CONTACT Vicki Ervin/Ron Heaton

TELEPHONE 248-3720

*NAME(s) OF PERSON MAKING PRESENTATION TO BOARD Vicki Ervin/Ron Heaton

BRIEF SUMMARY Should include other alternatives explored, if applicable, and clear statement of rationale for the action requested.

Request of Board of County Commissioners, acting as the PCRB, for a sole source exemption to upgrade the Elections Division's EIMS computer system.

ACTION REQUESTED:

___ INFORMATION ONLY ___ PRELIMINARY APPROVAL ___ POLICY DIRECTION X APPROVAL

INDICATE THE ESTIMATED TIME NEEDED ON AGENDA 15 minutes

1989 JUL 18 PM 4:32
BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY OREGON

IMPACT:

PERSONNEL

___ FISCAL/BUDGETARY

___ GENERAL FUND

OTHER ________________

SIGNATURES:

DEPARTMENT HEAD, ELECTED OFFICIAL, or COUNTY COMMISSIONER: Linda D. Alexander

BUDGET / PERSONNEL ________________

COUNTY COUNSEL (Ordinances, Resolutions, Agreements, Contracts) John DuBay

OTHER Lillie M. Walker
(Purchasing, Facilities Management, etc.)

NOTE: If requesting unanimous consent, state situation requiring emergency action on back.

071189

MULTNOMAH COUNTY OREGON

DEPARTMENT OF GENERAL SERVICES
INFORMATION SERVICES DIVISION
4747 EAST BURNSIDE
PORTLAND, OREGON 97215
(503) 248-3749

GLADYS McCOY
COUNTY CHAIR OF THE BOARD

TO: Lillie Walker, Manager
Purchasing

FROM: Jim Munz, Manager
Information Services Division

DATE: July 11, 1989

SUBJECT: Elections Equipment Request

Thank you for your call. The equipment acquisition for Elections was reviewed during the budget process. I have attached the standard form letter so that the file will be complete.

At their October 13, 1987, meeting the Data Processing Management Committee defined as one of their responsibilities:

> To review and comment on all requests for data processing hardware, software or consulting with a total cost in excess of $10,000 which occur in department or division budgets to ensure compliance with DPMC policies regarding equipment and applications acquisition and maintenance and to assess their future impact on ISD.

This responsibility is consistent with Ordinance 511 which created the Data Processing Management Committee to provide management control for all County data processing.

The Data Processing Management Committee has directed the Information Services Division to review requests defined above and to provide a report to the DPMC at their quarterly meeting.

Under these guidelines ISD staff has reviewed the request for Elections and found that it is consistent with DPMC policies regarding equipment and applications acquisition and maintenance.

VICKI K. ERVIN
Director of Elections

1040 S.E. Morrison St.
Portland, Oregon 97214-2495
(503) 248-3720

TO: LILLIE WALKER, Director
Multnomah County Purchasing Division

FROM: Ron Heaton
Elections Division

OK

DATE: July 5, 1989

REF: Request for exemption to upgrade Elections Division's EIMS computer system.

Request an exemption under AR 10.140 to upgrade our existing turnkey computer system with the current contracted vendor DFM Associates. DFM Associates is the present contractor of the EIMS (Elections Information Management System) computer software and the only vendor able to interface the upgrade without contracting a new vendor for a new system. (Refer to the attached PD 30, #27264 and supporting documentation)

Estimated cost for this project is $237,798 over an extended period, which was approved in the 1989-90 budget from lease/purchase third party financing. Dave Boyer, Finance Manager has informed me the money will be available by approximately August 1, 1989.

Cost savings anticipated is not applicable for this project, as no other vendor could interface DFM Associates' existing EIMS computer software.

Proposed alternative contraction and purchasing practices to be employed are none.

We are requesting the purchase order be released around August 1, 1989 in order to have the initial stage of the project completed by October 2, 1989.

cc: Dave Boyer, Finance Manager
Vicki Ervin, Director of Elections
Donna Knutson, Elections Manager

VICKI K. ERVIN
Director of Elections

1040 S.E. Morrison St.
Portland, Oregon 97214-2495
(503) 248-3720

TO: PURCHASING DIVISION
BLDG #421

FROM: RON HEATON Ron Heaton
ELECTIONS DIVISION

DATE: JUNE 29, 1989

REF: Approved financing to upgrade Elections Division's EIMS computer system

I have spoken with Dave Boyer, Multnomah County's Finance Manager, he has approved the acquisition of the components to upgrade the Elections Division's EIMS computer system through third party financing.

Mr. Boyer has requested that the vendor awarded the job and upon completion send the invoice directly to Multnomah County Finance Division.

Refer to the attached Requisition #27264, dated 06/28/89.

If you have any questions regarding the financing of this request contact Dave Boyer at 248-3903 or Vicki Ervin, Director of Elections at 248-3720.

cc: Dave Boyer, Finance Div
Vicki Ervin, Elections Div

ELECTIONS DIVISION
compiled 06/28/89
specs.sig.system.6.89

OTHER SPECIFICATIONS
for
DIGITIZED SIGNATURE SYSTEM (SIRS) for ELECTIONS

The following is a list of no-substitute specifications & requirements for the Digitized Signature System:

1. Ability to store 500,000 full voter registration images (4"x6") on optical disk with signature portion of image to be captured on magnetic disk.

2. Ability to back up optical disks.

3. Two (2) optical disk drives.

4. Signatures on line at all times (don't have to change disks to see the signatures).

5. Printer must be able to produce high quality copies at least 200 dots per inch on bond paper.

MULTNOMAH COUNTY OREGON

BOARD OF COUNTY COMMISSIONERS
ROOM 605, COUNTY COURTHOUSE
1021 S.W. FOURTH AVENUE
PORTLAND, OREGON 97204

GLADYS McCOY •	Chair	• 248-3308
PAULINE ANDERSON •	District 1	• 248-5220
GRETCHEN KAFOURY •	District 2	• 248-5219
RICK BAUMAN •	District 3	• 248-5217
•	District 4	• 248-5213
JANE McGARVIN •	Clerk	• 248-3277

NOTICE OF HEARING

The Multnomah County Board of Commissioners, sitting as the Public Contract Review, will consider an application on Thursday, July 27, 1989, at 9:30 A.M. in Room 602 of the Multnomah County Courthouse, 1021 SW Fourth, Portland, Oregon, to exempt from Public Bidding the upgrade of the Election's EIMS Computer System through contract with DFM Associates.

A copy of the application is attached.

For additional information, contact Lillie Walker, Purchasing Director at 248-5111, or Jane McGarvin, Clerk of the Board at 248-3277.

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON
PUBLIC CONTRACT REVIEW BOARD

Jane McGarvin

Jane McGarvin
Clerk of the Board

jm

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON
ACTING AS THE PUBLIC CONTRACT REVIEW BOARD

In the Matter of Exempting) from Public Bidding the upgrade of) the Elections Division's EIMS) Computer system through contract) with DFM Associates)	A P P L I C A T I O N

Application to the Public Contract Review Board on behalf of a request from DGS Elections Division is hereby made pursuant to the Board's Administrative Rules AR 10.010, and AR 10.100, adopted under the provisions of ORS 279.015 and 279.,017, for an order exempting from the requirements of public bidding, the upgrade of the Elections Division's Election Information Management System (EIMS) Computer System through a contract with DFM Associates, to include any other equipment that must interface with this system for continuous upgrade over the same extended period of 5 years. The approximate cost of the upgrade is $237,798 over an extended period through a lease/purchase finance plan. This request is made becuase DFM Associates, the current contractor of the EIMS computer software, is the single vendor able to interface the upgrade without contracting with another vendor for a new system.

The Elections Division has appropriated funds for the EIMS upgrade in FY 1989-90 budget.

The Purchasing Section recommends this action as it represents the most cost effective use of existing equipment.

Dated this 14 of July , 1989.

Lillie M. Walker

Lillie M. Walker, Director
Purchasing Section

LW:CLS

MULTNOMAH COUNTY OREGON

BOARD OF COUNTY COMMISSIONERS
ROOM 605, COUNTY COURTHOUSE
1021 S.W. FOURTH AVENUE
PORTLAND, OREGON 97204

GLADYS McCOY • CHAIR • 248-3308
PAULINE ANDERSON • DISTRICT 1 • 248-5220
GRETCHEN KAFOURY • DISTRICT 2 • 248-5219
RICK BAUMAN • DISTRICT 3 • 248-5217
SHARRON KELLEY • DISTRICT 4 • 248-5213
JANE McGARVIN • Clerk • 248-3277

July 27, 1989

Ms. Linda Alexander, Director
Department of General Services
1120 SW Fifth
Portland, OR

Dear Ms. Alexander:

Be it remembered, that at a meeting of the Board of County Commissioners held July 27, 1989, the following action was taken:

(Recess as the Board of County Commissioners and reconvene as the Public Contract Review Board)

In the Matter of Exempting From Public Bidding of the Upgrade of Elections Division's EIMS Computer System through contract with DFM Associates R-3) ORDER #89-163

Vicki Ervin, Director of Elections, noted that this was an item that was in the budget and was approved as such. The upgrade and addition of components to the Elections Information Management System (EIMS) purchased by the County through DFM Associates must be done through DFM Associates because it is their software and interface packages. The exemption from public bidding is being requested because other vendors could not accomplish what needs to be done.

Upon motion of Commissioner Kafoury, duly seconded by Commissioner Bauman, it is unanimously

ORDERED that said Order be approved.

Very truly yours,

BOARD OF COUNTY COMMISSIONERS

By Jane McGarvin
Jane McGarvin
Clerk of the Board

jm
cc: Elections
Purchasing

AN EQUAL OPPORTUNITY EMPLOYER

MULTNOMAH COUNTY OREGON

BOARD OF COUNTY COMMISSIONERS
ROOM 605, COUNTY COURTHOUSE
1021 S.W. FOURTH AVENUE
PORTLAND, OREGON 97204

GLADYS McCOY •	Chair	• 248-3308
PAULINE ANDERSON •	District 1	• 248-5220
GRETCHEN KAFOURY •	District 2	• 248-5219
RICK BAUMAN •	District 3	• 248-5217
•	District 4	• 248-5213
JANE McGARVIN •	Clerk	• 248-3277

NOTICE OF APPROVAL

The Multnomah County Board of Commissioners, sitting as the Public Contract Review, considered an application on Thursday, July 27, 1989, and approved an Order to exempt from Public Bidding the upgrade of the Election's EIMS Computer System through contract with DFM Associates.

A copy of the order is attached.

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON
PUBLIC CONTRACT REVIEW BOARD

Jane McGarvin

Jane McGarvin
Clerk of the Board

jm
7/27/89

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON
ACTING AS THE PUBLIC CONTRACT REVIEW BOARD

In the Matter of Exempting From Public Bidding of the Upgrade of Elections Division's EIMS Computer System through contract with DFM Associates	))))	**O R D E R** 89-163

The above entitled matter is before the Board of County Commissioners, acting in its capacity as the Multnomah County Public Contract Review Board, to consider a request from DGS Elections Division for an order exempting from the requirement of public bidding a contract with DFM Associates to upgrade the Elections Division's Election Information Management System (EIMS) computer system, to include any other equipment that must interface with this system for continuous upgrade over the same extended period of 5 years. The estimated cost of the upgrade is $237,798 over an extended period through lease/purchase/third party financing.

It appearing to the Board that the recommendation for exemption, as it appears in the application, is based upon the fact that the current contractor, DFM Associates is the single seller of the EIMS software and the only vendor with the ability to interface the upgrade without contracting with another vendor for a new computer system. This represents the most cost effective use of equipment already within the department, and is not likely to encourage favoritism.

It appearing to the Board that this request for an exemption is in accord with the requirements of the Multnomah County Public Contract Review Board Administrative Rules AR 10.100, 20.030, and 30.010; it is, therefore

ORDERED that the lease/purchase of EIMS computer system upgrade be exempted from the requirement of public bidding.

Dated this 27th day of July , 1989.

REVIEWED:

Laurence Kressel, County Counsel
for Multnomah County, Oregon

By ~~Assistant County Counsel~~

BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON
ACTING AS THE PUBLIC CONTRACT
REVIEW BOARD:

By Pauline Anderson
~~Gladys McCoy, County Chair~~
Pauline Anderson, Vice Chair

CS:071189

DATE SUBMITTED 7/17/89

(For Clerk's Use)
Meeting Date 7/27/89
Agenda No. R-4

REQUEST FOR PLACEMENT ON THE AGENDA

Subject: Resolution/Chinook Trail System

Informal Only* ______ (Date)

Formal Only 7/27/89 (Date)

DEPARTMENT Nondepartmental

DIVISION County Chair's Office

CONTACT Chris Moir

TELEPHONE 248-3308

*NAME(s) OF PERSON MAKING PRESENTATION TO BOARD Chris Moir

BRIEF SUMMARY Should include other alternatives explored, if applicable, and clear statement of rationale for the action requested.

Resolution in Support of the Concept of the Chinook Trail System in the Columbia River Gorge National Scenic Area.

(IF ADDITIONAL SPACE IS NEEDED, PLEASE USE REVERSE SIDE)

ACTION REQUESTED:

☐ INFORMATION ONLY ☐ PRELIMINARY APPROVAL ☐ POLICY DIRECTION [XX] APPROVAL

INDICATE THE ESTIMATED TIME NEEDED ON AGENDA 5 minutes

IMPACT:

☐ PERSONNEL

☐ FISCAL/BUDGETARY

☐ General Fund

☐ Other ______

BOARD OF COUNTY COMMISSIONERS
1989 JUL 18 PM 4:32
MULTNOMAH COUNTY
OREGON

SIGNATURES:

DEPARTMENT HEAD, ELECTED OFFICIAL, or COUNTY COMMISSIONER: Gladys McCoy

BUDGET / PERSONNEL ______ / ______

COUNTY COUNSEL (Ordinances, Resolutions, Agreements, Contracts) ______

OTHER ______
(Purchasing, Facilities Management, etc.)

NOTE: If requesting unanimous consent, state situation requiring emergency action on back.

(8/84)

BEFORE THE BOARD OF COUNTY COMMISSIONERS

FOR MULTNOMAH COUNTY, OREGON

In the Matter of Supporting the Concept of the Chinook Trail System in the Columbia River Gorge National Scenic Area)	RESOLUTION 89-164

WHEREAS the Columbia River Gorge National Scenic Area within Multnomah County's boundary includes a substantial portion of this trail system; and,

WHEREAS the Multnomah County Board of Commissioners has approved previous recommendations for the Recreational Funds appropriated in the Columbia River Gorge National Scenic Area Act; and,

WHEREAS, Multnomah County's recommendation for recreation funding under the National Scenic Area Act is for a Gateway Interpretive Center; and

WHEREAS the Chinook Trail System will augment existing trails and recreational systems; and,

WHEREAS the Chinook Trail's long-term plan will help disperse recreationalists in the Columbia River Gorge National Scenic Area in Multnomah County; and,

WHEREAS the Chinook Trail System seeks alternative funding and implementation consistent with the previous priorities and commitments of Multnomah County,

NOW, THEREFORE BE IT RESOLVED that Multnomah County hereby supports the concept of the Chinook Trail System and recommends that it be included in the long-range plan of the Columbia River National Scenic Area.

ADOPTED this 27th day of July, 1989.

MULTNOMAH COUNTY OREGON

By Pauline Anderson
Gladys McCoy
Multnomah County Chair

REVIEWED:

By [signature]
Laurence Kressel
County Counsel

DATE SUBMITTED________________

(For Clerk's Use)
Meeting Date 7/27/89
Agenda No. R-5

REQUEST FOR PLACEMENT ON THE AGENDA

Subject: Certificates of Participation

Informal Only*________________ (Date)

Formal Only July 27, 1989 (a must) (Date)

DEPARTMENT General Services

DIVISION Finance

CONTACT Dave Boyer

TELEPHONE 248-3312

*NAME(s) OF PERSON MAKING PRESENTATION TO BOARD David Boyer

BRIEF SUMMARY Should include other alternatives explored, if applicable, and clear statement of rationale for the action requested.

Approve Final sale of Certificates of Participation. Resolution 89-125 adopted June 22, 1989 authorized the negotiation of this sale.

(IF ADDITIONAL SPACE IS NEEDED, PLEASE USE REVERSE SIDE)

ACTION REQUESTED:

[ ] INFORMATION ONLY [ ] PRELIMINARY APPROVAL [ ] POLICY DIRECTION [X] RATIFICATION

INDICATE THE ESTIMATED TIME NEEDED ON AGENDA 5 minutes

IMPACT:

PERSONNEL

[X] FISCAL/BUDGETARY Interest payments included in Adopted Budget for FY 89-90.

[ ] General Fund

Other________________

SIGNATURES:

DEPARTMENT HEAD, ELECTED OFFICIAL, or COUNTY COMMISSIONER: Barbara Simon

BUDGET / PERSONNEL ________________ /

COUNTY COUNSEL (Ordinances, Resolution, Agreements, Contracts) John DuBay

OTHER________________
(Purchasing, Facilities Management, etc.)

NOTE: If requesting unanimous consent, state situation requiring emergency action on back

7355F

DEED OF CONVEYANCE

MULTNOMAH COUNTY, a political subdivision of the State of Oregon, Grantor herein, conveys to SECURITY PACIFIC BANK OREGON, a national bank, Grantee herein, as escrow agent under a Lease Purchase and Escrow Agreement between Grantor and Grantee dated August 1, 1989, all that real property described as follows:

> All of Block 99 1/2, PARKROSE, in the City of Portland, County of Multnomah and State of Oregon.

The true and actual consideration for this conveyance is set forth in the Lease Purchase and Escrow Agreement between Grantor and Grantee, dated August 1, 1989, in connection with Grantor's issuance of certain Certificates of Participation, Series 1989A.

DATED the 2nd day of August, 1989.

BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

By Gladys McCoy
Gladys McCoy
Multnomah County Chair

STATE OF OREGON, County of Multnomah

SIGNED BEFORE ME August 2, , 1989, personally appeared GLADYS McCOY, who being sworn, stated that she is the Chair of the Board of County Commissioners for Multnomah County, Oregon, and that this instrument was voluntarily signed in behalf of said county by authority of its Board of Commissioners. Before me.

Mary Jane McLaren
Notary Public for said State
My Commission expires April 19, 19 91

5424R

DEED OF CONVEYANCE

MULTNOMAH COUNTY, a political subdivision of the State of Oregon, Grantor herein, conveys to SECURITY PACIFIC BANK OREGON, a national bank, Grantee herein, as escrow agent under a Lease Purchase and Escrow Agreement between Grantor and Grantee dated August 1, 1989, all that real property described as follows:

Lots 9, 10, 11, 12, 13, 14 and 15, LANCELOT, in the City of Portland, County of Multnomah and State of Oregon, TOGETHER WITH a tract of land in the City of Portland, County of Multnomah and State of Oregon, described as follows:

Beginning at a point in the East line of SE 33rd Place, which is located 450.00 feet North measured on the East line of SE 33rd Place from the North line of SE Francis Avenue in Section 12, Township 1 South, Range 1 East of the Willamette Meridian, in the City of Portland, Oregon; running thence East parallel to the North line of SE Francis Avenue, 121.50 feet, more or less, to the West line of Lancelot; thence South on the West line of Lancelot, 100.00 feet; thence West parallel to the North line of SE Francis Avenue, 121.50 feet, more or less, to the East line of SE 33rd Place; thence North on the East line of SE 33rd Place, 100.00 feet to the place of beginning.

The true and actual consideration for this conveyance is set forth in the Lease Purchase and Escrow Agreement between Grantor and Grantee, dated August 1, 1989, in connection with Grantor's issuance of certain Certificates of Participation, Series 1989A.

DATED the 2nd day of August, 1989.

BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

By Gladys McCoy
Gladys McCoy
Multnomah County Chair

STATE OF OREGON, County of Multnomah

SIGNED BEFORE ME August 2, 1989, personally appeared GLADYS McCOY, who being sworn, stated that she is the Chair of the Board of County Commissioners for Multnomah County, Oregon, and that this instrument was voluntarily signed in behalf of said county by authority of its Board of Commissioners. Before me.

Mary Jane McGowan
Notary Public for said State
My Commission expires April 19, 19 91

5425R

DEED OF CONVEYANCE

MULTNOMAH COUNTY, a political subdivision of the State of Oregon, Grantor herein, conveys to SECURITY PACIFIC BANK OREGON, a national bank, Grantee herein, as escrow agent under a Lease Purchase and Escrow Agreement between Grantor and Grantee dated August 1, 1989, all that real property described as follows:

Beginning at the Northwest corner of the Northeast quarter of the Northwest quarter of Section 11, Township 1 South, Range 2 East of the Willamette Meridian, in the County of Multnomah and State of Oregon; thence South 0°01'38" East 1314.51 feet to a point 0.6 feet West of the Northwest corner of Tract 54, LINN PARK; thence South 89°37' East along the North line of LINN PARK, 131.81 feet to a point; thence North 0°01'25" West 1314.6 feet to a point in the North line of the Section; thence North 89°37'40" West along the North line of the section, 131.88 feet to the place of beginning. EXCEPTING THEREFROM that portion lying within the boundaries of S.E. Division Street.

The true and actual consideration for this conveyance is set forth in the Lease Purchase and Escrow Agreement between Grantor and Grantee, dated August 1, 1989, in connection with Grantor's issuance of certain Certificates of Participation, Series 1989A.

DATED the 2nd day of August, 1989.

BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

By Gladys McCoy
Gladys McCoy
Multnomah County Chair

STATE OF OREGON, County of Multnomah

SIGNED BEFORE ME August 2, 1989, personally appeared GLADYS McCOY, who being sworn, stated that she is the Chair of the Board of County Commissioners for Multnomah County, Oregon, and that this instrument was voluntarily signed in behalf of said county by authority of its Board of Commissioners. Before me.

Mary Jane McGarvin
Notary Public for said State
My Commission expires April 19, 1991

5426R

DEED OF CONVEYANCE

MULTNOMAH COUNTY, a political subdivision of the State of Oregon, Grantor herein, conveys to SECURITY PACIFIC BANK OREGON, a national bank, Grantee herein, as escrow agent under a Lease Purchase and Escrow Agreement between Grantor and Grantee dated August 1, 1989, all that real property described as follows:

All of Lots 7 and 8, Block 107, EAST PORTLAND, in the County of MULTNOMAH and State of Oregon.

The true and actual consideration for this conveyance is set forth in the Lease Purchase and Escrow Agreement between Grantor and Grantee, dated August 1, 1989, in connection with Grantor's issuance of certain Certificates of Participation, Series 1989A.

DATED the 2nd day of August, 1989.

BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

By Gladys McCoy
Gladys McCoy
Multnomah County Chair

STATE OF OREGON, County of Multnomah

SIGNED BEFORE ME August 2, 1989, personally appeared GLADYS McCOY, who being sworn, stated that she is the Chair of the Board of County Commissioners for Multnomah County, Oregon, and that this instrument was voluntarily signed in behalf of said county by authority of its Board of Commissioners. Before me.

Mary Jane McKeown
Notary Public for said State
My Commission expires April 19, 19 91

5427R

MULTNOMAH COUNTY OREGON

BOARD OF COUNTY COMMISSIONERS
ROOM 605, COUNTY COURTHOUSE
1021 S.W. FOURTH AVENUE
PORTLAND, OREGON 97204

GLADYS McCOY •	Chair	• 248-3308
PAULINE ANDERSON •	District 1	• 248-5220
GRETCHEN KAFOURY •	District 2	• 248-5219
RICK BAUMAN •	District 3	• 248-5217
•	District 4	• 248-5213
JANE McGARVIN •	Clerk	• 248-3277

July 27, 1989

Ms. Linda Alexander, Director
Department of General Services
1120 SW Fifth
Portland, OR

Dear Ms. Alexander:

Be it remembered, that at a meeting of the Board of County Commissioners held July 27, 1989, the following action was taken:

In the Matter of the Approving of the issuance and negotiated sale of $6,606,046.85 Series 1989A Certificates of Participation; approving and authorizing the Certificate Purchase Agreement, the Lease-Purchase and Escrow Agreement, and the Preliminary Official Statement and Official Statement; and designating an Authorized Officer R-5) RESOLUTION #89-165

Commissioner Kafoury moved, duly seconded by Commissioner Kelley, that the above-entitled matter be considered for unanimous consent.

The roll was called by the Clerk, and unanimously considered for discussion.

Commissioner Anderson read the resolution and noted that the resolution was described adequately on Tuesday, July 25, 1989 and asked if there were any further questions.

Commissioner Kafoury moved, duly seconded by Commissioner Bauman, and it is unanimously

~~ORDERED that said Resolution be approved.~~

Very truly yours,

BOARD OF COUNTY COMMISSIONERS

By Greg E. Snyder
Greg E. Snyder
Asst. Clerk of the Board

bj
cc: Finance

BEFORE THE BOARD OF COUNTY COMMISSIONERS

MULTNOMAH COUNTY, OREGON

In the matter of the approving of the issuance and negotiated sale of $6,606,046.85 Series 1989A Certificates of Participation; approving and authorizing the Certificate Purchase Agreement, the Lease-Purchase and Escrow Agreement, and the Preliminary Official Statement and Official Statement; and designating an Authorized Officer.	)	RESOLUTION #89-165

WHEREAS, the Board of County Commissioners of Multnomah County, Oregon (the "Board") desires to acquire the Inverness, Eschbach, Boilermakers, Hooper Detox Parking Lot and Mid-County property and to make certain improvements to these properties and to acquire equipment;

WHEREAS, the Board has reviewed a proposed plan to provide funds for payment of the costs of such acquisition and improvements through the issuance of certificates of participation in a lease-purchase agreement to be entered into between Multnomah County (the "County") and a vendor and escrow agent (the "Vendor" and "Escrow Agent") and has determined that the proposed issuance of certificates of participation would be in the best interests of the County;

WHEREAS, the certificates of participation will be issued and designated as 1989A Certificates of Participation (the "Certificates"). The Series 1989A Certificates in the principal amount of $6,606,046.85 will be tax-exempt certificates issued for the purpose of acquiring the Inverness, Eschbach, Boilermakers, Hooper Detox Parking lot and Mid-County property and remodeling these facilities and to acquire tax assessment and election equipment and reserve requirements;

WHEREAS, the Finance Director has negotiated documents for the issuance of the Certificates and has received from Kidder, Peabody & Co. Incorporated (the "Underwriter") a Certificate Purchase Contract for the purchase of the Certificates evidencing proportionate interests in lease-purchase payments by Multnomah County, Oregon;

WHEREAS, the Board does find and determine that it is reasonable and necessary to approve and authorize the execution of the financing documents and being advised by the Finance Director that the documents are in final form and ready for approval and authorization;

THEREFORE, BE IT RESOLVED that:

1. The Board does approve of the lease-purchase financing of the acquisition and remodeling of the Inverness, Eschbach, Boilermakers, Hooper Detox Parking Lot and Mid-County property and the acquisition of equipment (the "Facilities") as more fully described in the Series 1989A Lease-Purchase and Escrow Agreement (the "Agreement"), does approve of the Agreement, and does designate the Finance Director as the Authorized Officer to execute these documents for and on behalf of the County.

2. The County does accept the terms and provisions of the Series 1989A Certificate Purchase Contract (the "Purchase Contract") and does approve of the purchase price and interest rate to be borne by the Certificates and does authorize the Finance Director to execute the Purchase Contract on behalf of the County.

3. The County does approve of the issuance of the Series 1989A Certificates in fully registered form, in denominations of Five Thousand Dollars ($5,000) each or integral multiples thereof, to be dated August 1, 1989 and to be numbered sequentially beginning with R-1, and shall mature serially on the first day of August of each year as follows:

YEAR	PRINCIPAL COMPONENT AMOUNT	RATE OR YIELD TO MATURITY*
1990	$510,000	5.80%
1991	540,000	5.90%
1992	570,000	6.00%
1993	605,000	6.05%
1994	645,000	6.10%
1995	350,000	6.15%
1996	370,000	6.20%
1997	395,000	6.25%
1998	240,408	6.30%*
1999	222,179	6.35%*
2000	206,504	6.45%*
2001	191,564	6.55%*
2002	178,479	6.60%*
2003	166,129	6.65%*
2004	154,484	6.70%*
2005	143,519	6.75%*
2006	133,198	6.80%*
2007	124,583	6.80%*
2008	415,000	6.90%
2009	445,000	6.90%

* Deferred Interest Certificates

The Current Interest Certificates shall be dated August 1, 1989, shall be in denominations of five thousand dollars ($5,000) each or integral multiples thereof, and shall bear interest payable semi-annually on the 1st day of August and the 1st day of February of each year commencing February 1, 1990. Interest shall be calculated on the basis of a 30-day month, 360-day year and shall be payable by check or draft mailed to the Certificate Owners whose names appear on the registration books of the County maintained by the Paying Agent as of the close of business on the first (1st) day of the month next preceding any interest payment date.

The Deferred Interest Certificates are dated the date of delivery and interest on the Deferred Interest Certificates is payable only at maturity or upon prior prepayment. Current Interest Certificates are issuable in registered form in denominations of $5,000 or any integral multiple thereof. Deferred Interest Certificates are issuable in registered form in denominations such that the face amount thereof at maturity (including both principal and interest) equals $5,000 or any integral multiple thereof.

The County may elect to redeem the Deferred Interest Certificates maturing on and after August 1, 1998 in whole or in part on August 1 or February 1 on or after August 1, 1997 by appropriating funds sufficient to prepay a like sum of Lease Payments. The amounts due upon the Certificates shall be prepaid by the Escrow Agent from Lease Payment prepayments as provided in the Agreement.

Additionally, the Certificates are subject to redemption prior to maturity in the event of substantial damage or destruction to the Facilities, extraordinary redemption if surplus proceeds are available after completion of remodeling or in the Event of Taxability of interest on the Certificates or defeasance of the Certificates as provided in the Agreement.

In the event the County desires to redeem any or all of the Certificates, the County shall appropriate sufficient prepayment of lease payments to provide adequate funds for the redemption of the Certificates.

Notice of such redemption will be given by first class mail, postage prepaid, at least thirty (30) days but not more than sixty (60) days prior to the date fixed for redemption to the Owners of the Certificates to be redeemed at the addresses of such Owners as shown on the Certificate register.

4. The County may, but is not obligated to, take such action as is necessary to budget and appropriate expenditures sufficient to pay lease payments for each fiscal year in the amount of the annual principal maturities and accrued interest on the Certificates. In the event of appropriation of funds for lease payments, the County covenants to maintain such appropriation in full force and effect during that fiscal year and shall expend such appropriated funds only for lease payments. In the event the County determines not to appropriate funds sufficient for lease payments in any fiscal year, such failure shall constitute a termination under the terms of the Agreement and the Escrow Agent may exercise such remedies as are provided in the Agreement.

5. The Certificates shall be secured by a pledge and covenant of the County to apply appropriated funds upon the lease payments from the general funds of the County.

6. The County does designate and appoint Security Pacific Bank Oregon as the Escrow Agent and Paying Agent and Registrar for the Certificates and does request the Paying Agent and Registrar to authenticate the Certificates as of the date of delivery to the purchasers thereof. The County

does appoint Kidder, Peabody & Co. Incorporated as Underwriter of the Certificates.

7. The County does approve of the preparation and distribution of the Preliminary Official Statement, does ratify the distribution thereof to prospective purchasers of the Certificates, and does authorize the preparation and distribution of the Official Statement. When the Authorized Officer has been advised that the final Official Statement does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements contained in the Official Statement not misleading in light of the circumstances under which they are made, then the Authorized Officer may certify the accuracy of the Official Statement on behalf of the County.

8. The proceeds of the Series 1989A Certificates shall be used by the County and invested by the Escrow Agent in such manner that the Certificates will not become "arbitrage bonds" within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended, and regulations issued thereunder.

9. The County does authorize the Authorized Officer of the County to execute such other documents as are necessary and proper to consummate the financing pursuant to the Agreements.

ADOPTED this 27th day of July, 1989.

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

By Pauline Anderson
~~Gladys McCoy~~
~~Multnomah County Chair~~
Pauline Anderson
Vice Chair

(SEAL)

Reviewed:

LAURENCE KRESSEL
County Counsel for
Multnomah County, Oregon

By John DuBay
County Counsel

6555F

NEW ISSUE—NEGOTIATED **Rating: Moody's A1**

In the opinion of Bond Counsel, under existing law, assuming compliance by the County with its covenants with respect to the federal tax-exempt status of the Certificates, that portion of each Lease Payment due under the Agreement designated as and constituting an Interest Component, including any original issue discount properly allocable to the Owners of the Deferred Interest Certificates, is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations, except that such interest, including any original issue discount properly allocable to the Owners of the Deferred Interest Certificates, would be includable in the calculation of alternative minimum taxes on the book income (adjusted current earnings for taxable years ending after December 31, 1989) of corporations, including the tax imposed by the Super Fund Revenue Act of 1986, for the purpose of computing the alternative minimum tax imposed on such corporations, and the tax treatment of certain property or casualty insurance companies who own the Certificates may be adversely affected by an investment in the Certificates. In the opinion of Bond Counsel, the interest on the Certificates, including any original issue discount properly allocable to the Owners of the Deferred Interest Certificates, is exempt from present State of Oregon personal income taxes. The Certificates are not "private activity bonds" as defined in section 141 of the Internal Revenue Code of 1986, as amended (the "Code"). See **"TAX EXEMPTION"** *herein.*

$6,606,046.85*

CERTIFICATES OF PARTICIPATION

(1989A Facilities Lease Purchase Agreement)

Evidencing Proportional Interests in Lease Purchase Payments by

Multnomah County, Oregon

Dated: Current Interest Certificates: August 1, 1989 **Due: August 1, (as shown below)**
Deferred Interest Certificates: August 3, 1989

The Certificates are being sold, executed and delivered to finance the acquisition, construction and rehabilitation of the Facilities, as described more fully herein. The Certificates are being issued pursuant to, and evidence undivided proportionate interests in the Principal and Interest Components of the Lease Payments due under, a Lease Purchase and Escrow Agreement (the "Agreement"). The Certificates are being issued as current interest certificates (the "Current Interest Certificates") evidencing aggregate Principal Components in the amount of $4,845,000 and as deferred interest certificates (the "Deferred Interest Certificates") evidencing aggregate Principal Components in the amount of $1,761,046.85. The Interest Components evidenced by the Current Interest Certificates. re payable semi-annually on August 1 and February 1 of each year, commencing February 1, 1990, by check or draft mailed on the interest payment date to the Owners of such Certificates whose names appear on the registration books as of the 15th day of the month prior to the interest payment date at the address shown on the registration books of the Paying Agent, and principal is payable at the principal corporate trust office of the County's Paying Agent, currently Security Pacific Bank Oregon in Portland, Oregon. The Current Interest Certificates are issuable in registered form in denominations of $5,000 or any integral multiple thereof. The Interest Components evidenced by the Deferred Interest Certificates are payable only at maturity or upon prior prepayment. The Deferred Interest Certificates are issuable in registered form in denominations such that the value at maturity (including both the Interest and Principal Components evidenced thereby) equals $5,000 or any integral multiple thereof.

The Certificates evidence undivided proportionate interests in the Principal and Interest Components of the Lease Payments due under the Agreement, as provided herein, and are additionally secured by the title to the Facilities held by the Escrow Agent under the Agreement (subject to the release of certain portions of the Facilities as described herein), any sums the Escrow Agent may realize in connection with the exercise of default remedies thereunder and the Reserve Account.

The obligation of the County to make Lease Payments under the Agreement is subject to annual appropriation. The Certificates are not general obligations of the Escrow Agent or the County, but are secured solely as provided herein. To the extent that funds are appropriated to make Lease Payments due under the Agreement, the County shall expend such appropriated funds for Lease Payments. If, for any reason, the County fails or refuses to appropriate the Lease Payments due under the Agreement in a particular fiscal year, the Agreement will terminate and the Escrow Agent may sell or lease the Facilities then remaining subject to the Agreement for the benefit of the Certificate Owners, and the County will have no further obligation to make Lease Payments due under the Agreement (other than the obligation to pay those Lease Payments due under the Agreement for which sufficient funds have been previously appropriated by the County). See "SECURITY AND SOURCES OF PAYMENT—Obligation Subject to Annual Appropriation" herein.

MATURITY SCHEDULE

The Current Interest Certificates

Principal Components	Maturity Date (August 1)	Interest Rate
$510,000.00	1990	5.80%
$540,000.00	1991	5.90%
$570,000.00	1992	6.00%
$605,000.00	1993	6.05%
$645,000.00	1994	6.10%
$350,000.00	1995	6.15%
$370,000.00	1996	6.20%
$395,000.00	1997	6.25%
$860,000.00	2009	6.90%

The Deferred Interest Certificates

Principal Components	Maturity Date (August 1)	Yield to Maturity
$240,408.00	1998	6.30%
$222,178.55	1999	6.35%
$206,504.00	2000	6.45%
$191,564.00	2001	6.55%
$178,479.05	2002	6.60%
$166,128.65	2003	6.65%
$154,483.75	2004	6.70%
$143,519.45	2005	6.75%
$133,198.40	2006	6.80%
$124,583.00	2007	6.80%

The Certificates are subject to prepayment prior to the stated maturity date of the Principal Components evidenced thereby at the times, under the circumstances and at the prepayment prices described herein.

The Certificates are offered when, as and if issued, and received by the Escrow Agent, subject to the approval of Rankin VavRosky Doherty MacColl & Mersereau, Bond Counsel, Portland, Oregon. Certain matters relating to the issuance and sale of the Certificates will be passed upon for the underwriter by its counsel, Stoel Rives Boley Jones & Grey, Portland, Oregon. The Certificates are expected to be available for delivery on or about August 3, 1989.

Kidder, Peabody & Co.
Incorporated

Date: July 24, 1989

* Principal Components.

THE PRICES AT WHICH THE CERTIFICATES ARE OFFERED TO THE PUBLIC BY THE UNDERWRITER (AND THE YIELDS RESULTING THEREFROM) MAY VARY FROM THE INITIAL OFFERING PRICES APPEARING ON THE COVER PAGE OF THIS OFFICIAL STATEMENT. IN ADDITION, THE UNDERWRITER MAY ALLOW CONCESSIONS OR DISCOUNTS FROM SUCH INITIAL OFFERING PRICES TO DEALERS AND OTHERS. IN CONNECTION WITH THE OFFERING OF THE CERTIFICATES, THE UNDERWRITER ALSO MAY EFFECT TRANSACTIONS THAT STABILIZE OR MAINTAIN THE MARKET PRICE OF THE CERTIFICATES AT A LEVEL ABOVE THAT WHICH MIGHT OTHERWISE PREVAIL IN THE OPEN MARKET. SUCH STABILIZING, IF COMMENCED, MAY BE DISCONTINUED AT ANYTIME.

No dealer, broker, salesman or other person has been authorized by Multnomah County, Oregon, or the Underwriter to give any information or to make any representations, other than those contained in this Official Statement, in connection with the offering of the Certificates and, if given or made, such other information or representations must not be relied upon as having been authorized by any of the foregoing. This Official Statement does not constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of the Certificates by any person in any State in which it is unlawful for such person to make such offer, solicitation or sale. The information set forth herein has been obtained from Multnomah County, Oregon, and other sources which are believed to be reliable but is not guaranteed as to accuracy or completeness by, and is not to be construed as a representation by, the Underwriter or, as to information from other sources, by the County. The information and expressions of opinion herein are subject to change without notice and neither the delivery of this Official statement nor any sale made hereunder, shall under any circumstances, create any implication that there has been no change in the affairs of Multnomah County, Oregon.

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Gretchen Kafoury
Pauline Anderson
Rick Bauman
Sharron Kelley

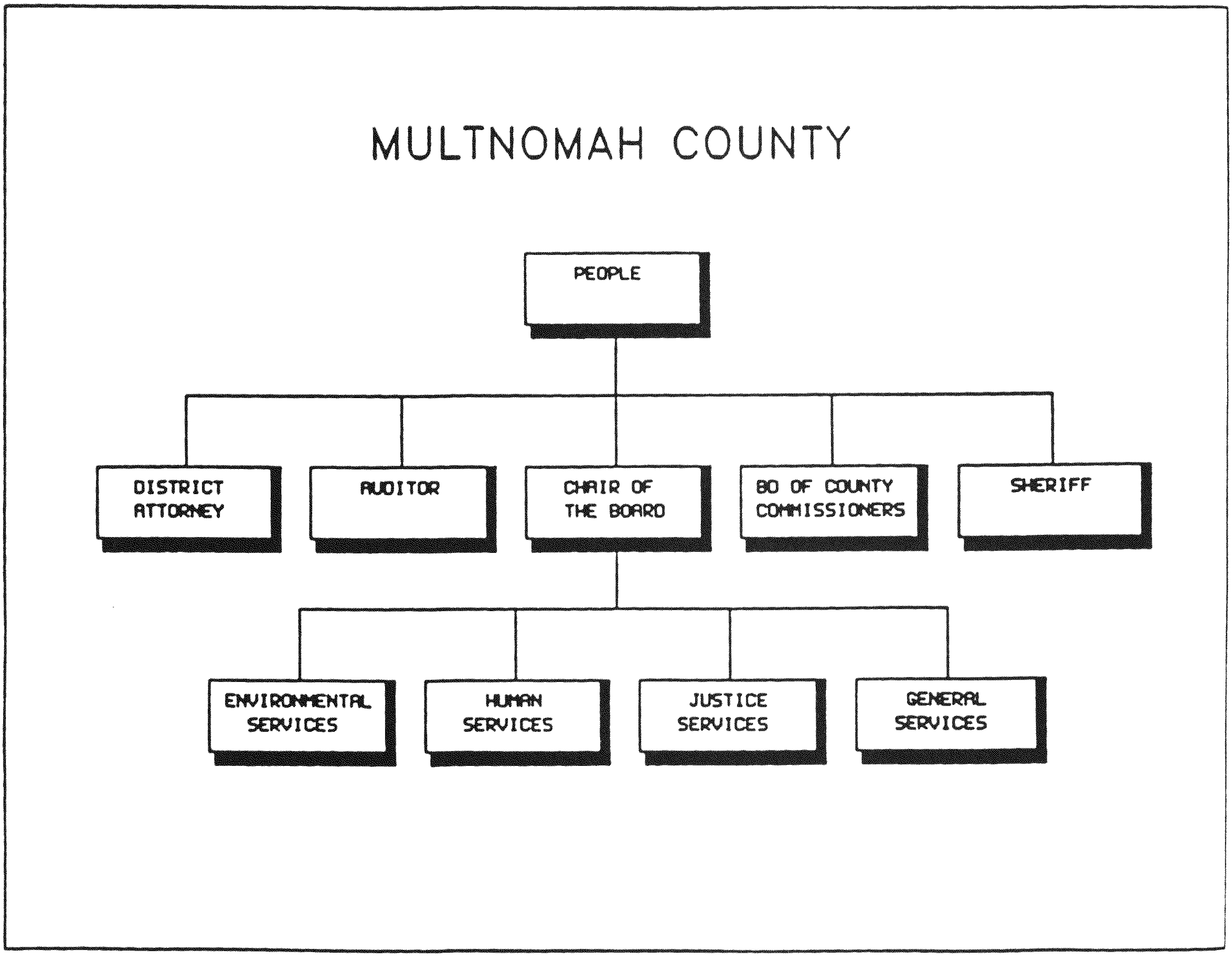
Department of General Services
Linda D. Alexander, Director
David A. Boyer, CCM, Finance Director
Patricia J. Shaw, CCM, Treasury Manager

Bond Counsel
Rankin VavRosky Doherty MacColl & Mersereau
Portland, Oregon

Escrow Agent
Security Pacific Bank Oregon

Underwriter
Kidder, Peabody & Co.
Incorporated

Underwriter's Counsel
Stoel Rives Boley Jones & Grey
Portland, Oregon


MULTNOMAH COUNTY
PEOPLE
DISTRICT ATTORNEY
AUDITOR
CHAIR OF THE BOARD
BD OF COUNTY COMMISSIONERS
SHERIFF
ENVIRONMENTAL SERVICES
HUMAN SERVICES
JUSTICE SERVICES
GENERAL SERVICES

OFFICIAL STATEMENT
RELATING TO

$ 6,606,046.85*
CERTIFICATES OF PARTICIPATION
(1989A Facilities Lease Purchase Agreement)
Evidencing Proportional Interests in Lease-Purchase Payments by
Multnomah County, Oregon

INTRODUCTION

The purpose of this Official Statement, which includes the cover and appendices, is to set forth certain information concerning Multnomah County (the "County") and to set forth certain information with respect to the issuance and sale of the $6,606,046.85* Certificates of Participation (1989A Facilities Lease-Purchase Agreement) (the "Certificates"). The Certificates are being issued under a Lease-Purchase Agreement (the "Agreement") to be entered into between the County and Security Pacific Bank Oregon, as Escrow Agent and Vendor (the "Escrow Agent" and/or "Vendor"). The Certificates evidence proportionate interests of the registered owners thereof in the Principal and Interest Components of the Lease Payments to be made by the County under the Agreement as the lease and acquisition price of the Facilities. The Certificates are being issued as current interest certificates (the "Current Interest Certificates") evidencing aggregate Principal Components in the amount of $4,845,000 and as deferred interest certificates (the "Deferred Interest Certificates") evidencing aggregate Principal Components in the amount of $1,761,046.85. All references to details of the Agreement are qualified in their entirety by reference to the complete Agreement, a copy of which is on file with the County.

In accordance with the Agreement, the County is required to pay the Escrow Agent Lease Payments as appropriated for the use, occupancy and purchase of the Facilities, which are designed to be sufficient, in both time and amount, to pay when due the Principal and Interest Components evidenced by the Certificates.

The obligation of the County to make Lease Payments under the Agreement is an obligation subject to annual appropriation by the County of sums sufficient to pay when due the Lease Payments coming due each fiscal year under the Agreement. To the extent the County duly budgets and appropriates, in accordance with applicable law, the Lease Payments coming due in a particular fiscal year under the Agreement, the obligation of the County to make such Lease Payments is payable from the County's General Fund or any other source of funds legally available to the County for such Lease Payments. The obligation of the County to make Lease Payments under the Agreement does not constitute a debt of the County or any of its political subdivisions and does not constitute an indebtedness of the State of Oregon or any of its political subdivisions within the meaning of any constitutional or statutory debt limitations or restrictions.

If, for any reason, the County fails or refuses to appropriate the Lease Payments due under the Agreement in a particular fiscal year, the Agreement will terminate and the Escrow Agent may sell or lease the Facilities then remaining subject to the Agreement for the benefit of the Certificate Owners, and the County will have no further obligation to make Lease Payments due under the Agreement (other than the obligation to pay those Lease Payments due under the

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* Principal Components.

Agreement for which sufficient funds have been previously appropriated by the County).

In the event the County fails to duly appropriate the Lease Payments due under the Agreement in any particular fiscal year, there can be no assurance that, following termination of the Agreement, the resale value or the revenues generated by any leasing of the Facilities then remaining subject to the Agreement will be sufficient to pay all unpaid Lease Payments evidenced by the Certificates. Furthermore, any termination of the Agreement or leasing of the Facilities by the Escrow Agent (whether such termination or leasing results follows termination of the Agreement due to nonappropriation of Lease Payments or the occurrence of an Event of Default) may have the result of causing the Interest Components of the Lease Payments evidenced by the Certificates: (i) to become includable for federal income tax purposes in the gross incomes of the Owners of the Certificates; and (ii) to become subject to personal income taxes imposed by the State of Oregon. The Owners of the Certificates shall have no recourse against the County, and the County shall have no liability to the Owners, for any loss or damage resulting from or any penalties or additional taxes owing in the event the Interest Components of the Lease Payments evidenced by the Certificates become subject to federal income taxes or State of Oregon personal income taxes as a result of any termination of the Agreement or leasing of the Facilities resulting from the failure of the County to appropriate the Lease Payments.

For additional consequences of the failure of the County to appropriate funds sufficient to pay the Lease Payments when due, see "SECURITY AND SOURCES OF PAYMENT - Obligation Subject to Annual Appropriation" herein.

Certain capitalized terms used in this Official Statement are defined in **'SUMMARY OF CERTAIN PROVISIONS OF THE LEASE-PURCHASE AND ESCROW AGREEMENT - Definitions"** *herein.*

DESCRIPTION OF THE CERTIFICATES

GENERAL

Form, Purpose and Date. The Certificates are being issued under the Agreement and evidence aggregate Principal Components in the amount of $6,606,046.85 for the purpose of financing the acquisition, construction and rehabilitation of the Facilities. The Certificates are being issued as current interest certificates (the "Current Interest Certificates") evidencing aggregate Principal Components in the amount of $4,845,000 and as deferred interest certificates (the "Deferred Interest Certificates") evidencing aggregate Principal Components in the amount of $1,761,046.85. The Current Interest Certificates are dated August 1, 1989 and the Deferred Interest Certificates are dated as of the expected date of delivery thereof, that is, August 3, 1989.

Maturity Dates and Interest Rates. The Principal Components evidenced by the Certificates mature on August 1 of the years in the amounts and bear interest at the rates or have the yields to maturity, all as shown on the cover page hereof.

Payment of Interest and Principal.

The Current Interest Certificates. The Interest Components evidenced by the Current Interest Certificates are payable semi-annually on February 1 and August 1 of each year, commencing February 1, 1990. Interest is payable by check or draft mailed on the interest payment date to the Owners of such Certificates whose names appear on the registration books as of the fifteenth day of the month immediately preceding each interest payment date at the address shown on the registration books of the County's Paying Agent, currently Security Pacific Bank Oregon. The Principal Components evidenced by the Current Interest Certificates are payable at maturity or upon prior prepayment upon presentation and surrender thereof at the principal corporate trust office of the County's Paying Agent in Portland, Oregon.

The Deferred Interest Certificates. The Interest Components evidenced by the Deferred Interest Certificates are payable only upon presentation and surrender thereof at the principal corporate trust office the Paying Agent on or after the applicable maturity date or date of prior prepayment.

Denominations and Transfer. The Current Interest Certificates will be issued only in registered form without coupons in denominations of $5,000 or any integral multiple thereof. The Deferred Interest Certificates will be issued only in registered form in denominations such that the value thereof at maturity (including both the Interest and Principal Components evidenced thereby) equal $5,000 or any integral multiple thereof. Registered Certificates may be transferred at the principal corporate trust office of the Paying Agent.

PREPAYMENT PROVISIONS

Optional Prepayment. The Certificates evidencing Principal Components maturing on or after August 1, 1999 are subject to prepayment at the option of the County in whole or in part (and if in part, in inverse order of maturity and by lot within a single maturity) on any interest payment date on or after August 1, 1998, any such prepayment to be at a prepayment price equal to the Principal Components of the Current Interest Certificates to be prepaid plus accrued and unpaid or accreted interest thereon to the prepayment date or, in the case of the prepayment of Deferred Interest Certificates, at a prepayment price equal to the accreted value thereof through the prepayment date. *See* **Table 1** *for the accreted values of the Deferred Interest Certificates as of each August 1 and February 1.*

Mandatory Prepayment of 2009 Certificates. The Current Interest Certificates evidencing Principal Components maturing on August 1, 2009 are subject to mandatory prepayment in part on August 1, 2008 in an amount equal to $415,000 in Principal Components evidenced thereby, such prepayment to be at a prepayment price equal to the Principal Components to be prepaid plus accrued and unpaid interest thereon to the prepayment date.

Surplus Proceeds Prepayment. After completion of the Facilities and the payment, or adequate provision for the payment, of the costs and expenses of such Facilities, to the extent that the sums greater than five percent (5%) of the principal amount of the Certificates remain in the Construction and Acquisition Account, then the Certificates shall be subject to extraordinary mandatory prepayment in an amount equal to the nearest integral multiple of $5,000. Any such prepayment shall occur on the next interest payment date and shall be in inverse order of maturity and by lot within a maturity at a prepayment price equal to the Principal Components of the Current Interest Certificates to be prepaid plus accrued and unpaid or accreted interest thereon to the prepayment date or, in the case of the prepayment of Deferred Interest Certificates, at a prepayment price equal to the accreted value thereof through the prepayment date. *See* **Table 1** *for the accreted values of the Deferred Interest Certificates as of each August 1 and February 1.*

Prepayment Upon Damage or Destruction. If, in the opinion of the County, the Facilities or any one or more of the Facilities suffer substantial damage or destruction to the extent that they cannot reasonably be used by the County for the purposes for which they were being purchased, the County, at its option, may rebuild, repair or replace the damaged Facilities or may prepay, without premium or penalty, the Principal Components of the outstanding Certificates in an amount equal to the Principal Components evidenced by the outstanding Certificates multiplied by a fraction, the numerator of which is the portion of the Principal Components of the

Certificates allocable to the cost of the Facilities so damaged or destroyed and the denominator of which is the original Principal Components evidenced by the Certificates issued under the Agreement, with the product being rounded to the nearest integral multiple of $5,000; *provided that,* for purposes of any such prepayment of Deferred Interest Certificates, the Deferred Interest Certificates to be so prepaid shall be prepaid in amounts such that the accreted value thereof at maturity (including both Interest and Principal Components) would be $5,000 or an integral multiple thereof. Any such prepayment shall take place on any interest payment date within two fiscal years after the damage or destruction occurs and to be at a price equal to 100% of the Principal Components of the Current Interest Certificates to be prepaid plus accrued and unpaid interest thereon to the date of prepayment or, in the case of the prepayment of Deferred Interest Certificates, at a prepayment price equal to the accreted value thereof through the prepayment date. *See* **Table 1** *for the accreted values of the Deferred Interest Certificates as of each August 1 and February 1.*

Special Considerations Regarding the Deferred Interest Certificates

Accreted Value. Table 1 below shows the accreted value per $5,000 maturity value of the Deferred Interest Certificates of each maturity as of each August 1 and February 1. The accreted value per $5,000 maturity value of a Deferred Interest Certificate as of any date other than an August 1 or a February 1 is determined by straight-line interpolation between the semi-annual value dates shown in Table 1.

Investor Suitability. The Certificates are not suitable for all investors. Investors should consult with qualified advisors to determine whether the Certificates are a suitable investment. The Deferred Interest Certificates may offer certain advantages over other types of taxable and tax-exempt bonds for investors seeking long-term investment returns. However, the Deferred Interest Certificates are subject to certain risks and consequences that are different from other investments. Several important factors must be considered to determine whether the Deferred Interest Certificates are suitable for a particular investor. Some of the factors that should be considered are discussed below. The following discussion is not intended to be an inclusive listing of all such factors which would be considered.

After-Tax Yield. The value of investment return may be affected by federal, state and local income taxes and other taxes. Investment should be compared for their after-tax return to the Investor.

Taxation By States and Local Governments Other Than Oregon. Investors subject to income taxation by states other than Oregon or local governments other that those located in Oregon should note that most such states and local governments will tax income from the Certificates. An owner of a Deferred Interest Certificate may be required to pay state and local income taxes (other than Oregon income taxes) on the annual increase in accreted value of such Deferred Interest Certificates even though no cash payments on Deferred Interest Certificates have been received from the County during the tax year in question.

Long-Term, After-Tax Yields. The Certificates may not maximize long-term, after-tax yields. Because individual tax circumstances and consequences cannot be completely addressed in this Official Statement, prospective investors should consult with tax and financial investors before investing.

Interest Accrual and Reinvesting. The Deferred Interest Certificates do not pay interest to the holder prior to maturity or prepayment. One effect of the Deferred Interest Certificates is that interest accrues and compounds over the life of such certificates. Effectively, the interest is automatically reinvested at the approximate certificate yield to maturity. Someone who owns Current Interest Certificates that periodically pay interest would have to reinvest those interest payments in another investment vehicle in order to achieve compounding similar to Deferred Interest Certificates. For small amounts, investment opportunities, especially for tax-exempt investments, may be limited. Also, the investor will be subject to current rates in effect at the time of reinvestment; if rates are then higher than the certificate rate, the yield on the reinvestment could be higher than the automatic reinvestment feature afforded by the Deferred Interest Certificates.

Automatic reinvestment prevents an investor from reinvesting interest payments at a higher yield if interest rates are higher at the time of reinvestment. Also, an investor cannot obtain any funds from Deferred Interest Certificates prior to maturity or prepayment, if needed for other uses, without selling the certificate. By way of contrast, periodic interest payments from Current Interest Certificates would be available for other purposes.

Accreted Value Verses Market Value of Deferred Interest Certificates. The "Accreted Value" of a Deferred Interest Certificate at any time of determination will be an amount equal to the sum of (i) the original issue price, plus (ii) an amount accrued from the date of the Deferred Interest Certificates to the date of determination at a semi-annual compounding rate equal to the approximate yield to maturity as shown on the cover of this Official Statement. The Accreted Value at maturity of a Deferred Interest Certificate in a denomination of $5,000 will be equal to $5,000.

The Accreted Value of Deferred Interest Certificates does not necessarily equal the market value of that certificate at any time. The market value of a Deferred Interest Certificate is determined by a number of factors, including but not limited to the yield on such Deferred Interest Certificates, the credit-worthiness of the County at the time in question, yields available on other investments and general market conditions.

Federal Tax Accounting Treatment of Deferred Interest Certificates. For a brief discussion of the federal tax accounting treatment of Deferrec Interest Certificates, *see* **"TAX EXEMPTION -Federal Tax Accounting Treatment of Deferred Interest Certficates"** *herein.*

Table 1
Accreted Value of Deferred Interest Certificates
As of Each February 1 and August 1

DATE	BONDS DUE Aug-98 @ 6.300%	BONDS DUE Aug-99 @ 6.350%	BONDS DUE Aug-00 @ 6.450%	BONDS DUE Aug-01 @ 6.550%	BONDS DUE Aug-02 @ 6.600%	BONDS DUE Aug-03 @ 6.650%	BONDS DUE Aug-04 @ 6.700%	BONDS DUE Aug-05 @ 6.750%	BONDS DUE Aug-06 @ 6.800%	BONDS DUE Aug-07 @ 6.800%
2 1 1990	$2,951.14	$2,760.88	$2,567.33	$2,382.73	$2,220.51	$2,067.35	$1,922.90	$1,786.85	$1,658.75	$1,551.46
8 1 1990	$3,044.10	$2,848.54	$2,650.13	$2,460.77	$2,293.79	$2,136.09	$1,987.31	$1,847.16	$1,715.14	$1,604.21
2 1 1991	$3,139.99	$2,938.98	$2,735.60	$2,541.36	$2,369.48	$2,207.11	$2,053.89	$1,909.50	$1,773.46	$1,658.75
8 1 1991	$3,238.90	$3,032.29	$2,823.82	$2,624.59	$2,447.68	$2,280.50	$2,122.70	$1,973.94	$1,833.76	$1,715.15
2 1 1992	$3,340.92	$3,128.57	$2,914.89	$2,710.54	$2,528.45	$2,356.33	$2,193.81	$2,040.56	$1,896.10	$1,773.46
8 1 1992	$3,446.16	$3,227.90	$3,008.89	$2,799.31	$2,611.89	$2,434.68	$2,267.30	$2,109.43	$1,960.57	$1,833.76
2 1 1993	$3,554.71	$3,330.39	$3,105.93	$2,890.99	$2,698.08	$2,515.63	$2,343.25	$2,180.63	$2,027.23	$1,896.11
8 1 1993	$3,666.69	$3,436.13	$3,206.09	$2,985.67	$2,787.12	$2,599.27	$2,421.75	$2,254.22	$2,096.16	$1,960.58
2 1 1994	$3,782.19	$3,545.22	$3,309.49	$3,083.45	$2,879.09	$2,685.70	$2,502.88	$2,330.30	$2,167.43	$2,027.24
8 1 1994	$3,901.33	$3,657.78	$3,416.22	$3,184.43	$2,974.10	$2,775.00	$2,586.73	$2,408.95	$2,241.12	$2,096.16
2 1 1995	$4,024.22	$3,773.92	$3,526.40	$3,288.72	$3,072.25	$2,867.27	$2,673.38	$2,490.25	$2,317.32	$2,167.43
8 1 1995	$4,150.98	$3,893.74	$3,640.12	$3,396.43	$3,173.63	$2,962.60	$2,762.94	$2,574.30	$2,396.11	$2,241.12
2 1 1996	$4,281.74	$4,017.37	$3,757.52	$3,507.66	$3,278.36	$3,061.11	$2,855.50	$2,661.18	$2,477.57	$2,317.32
8 1 1996	$4,416.61	$4,144.92	$3,878.70	$3,622.54	$3,386.55	$3,162.89	$2,951.16	$2,751.00	$2,561.81	$2,396.11
2 1 1997	$4,555.74	$4,276.52	$4,003.78	$3,741.18	$3,498.30	$3,268.06	$3,050.02	$2,843.84	$2,648.91	$2,477.58
8 1 1997	$4,699.24	$4,412.30	$4,132.91	$3,863.70	$3,613.75	$3,376.72	$3,152.20	$2,939.82	$2,738.98	$2,561.82
2 1 1998	$4,847.27	$4,552.39	$4,266.19	$3,990.24	$3,733.00	$3,489.00	$3,257.80	$3,039.04	$2,832.10	$2,648.92
8 1 1998	$5,000.00	$4,696.93	$4,403.78	$4,120.92	$3,856.19	$3,605.01	$3,366.93	$3,141.61	$2,928.39	$2,738.98
2 1 1999	$0.00	$4,846.05	$4,545.80	$4,255.88	$3,983.44	$3,724.87	$3,479.72	$3,247.64	$3,027.96	$2,832.11
8 1 1999	$0.00	$5,000.00	$4,692.40	$4,395.26	$4,114.90	$3,848.73	$3,596.30	$3,357.24	$3,130.91	$2,928.40
2 1 2000	$0.00	$0.00	$4,843.73	$4,539.20	$4,250.69	$3,976.70	$3,716.77	$3,470.55	$3,237.36	$3,027.96
8 1 2000	$0.00	$0.00	$5,000.00	$4,687.86	$4,390.96	$4,108.92	$3,841.28	$3,587.68	$3,347.43	$3,130.91
2 1 2001	$0.00	$0.00	$0.00	$4,841.39	$4,535.86	$4,245.54	$3,969.97	$3,708.77	$3,461.24	$3,237.37
8 1 2001	$0.00	$0.00	$0.00	$5,000.00	$4,685.55	$4,386.71	$4,102.96	$3,833.94	$3,578.92	$3,347.44
2 1 2002	$0.00	$0.00	$0.00	$0.00	$4,840.17	$4,532.56	$4,240.41	$3,963.33	$3,700.61	$3,461.25
8 1 2002	$0.00	$0.00	$0.00	$0.00	$5,000.00	$4,683.27	$4,382.46	$4,097.10	$3,826.43	$3,578.93
2 1 2003	$0.00	$0.00	$0.00	$0.00	$0.00	$4,838.99	$4,529.28	$4,235.37	$3,956.53	$3,700.61
8 1 2003	$0.00	$0.00	$0.00	$0.00	$0.00	$5,000.00	$4,681.01	$4,378.32	$4,091.05	$3,826.44
2 1 2004	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,837.82	$4,526.08	$4,230.14	$3,956.53
8 1 2004	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,000.00	$4,678.84	$4,373.97	$4,091.06
2 1 2005	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,836.75	$4,522.68	$4,230.15
8 1 2005	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,000.00	$4,676.46	$4,373.98
2 1 2006	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,835.46	$4,522.69
8 1 2006	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,000.00	$4,676.46
2 1 2007	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,835.46
8 1 2007	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,000.00

AUTHORIZATION AND PURPOSE

Oregon Revised Statute 271.390 allows the County to enter into contracts for leasing of real property, including contracts for rental or long term leases under an optional contract for purchase. In the opinion of Bond Counsel, under the County's Charter and the laws of the State of Oregon, the County is authorized to enter into contracts for the leasing of personal property, including contracts for rental or long term leases under an optional contract for purchase. The County's Board of Commissioners passed Resolution 89-125 (Appendix B) on June 22, 1989 authorizing the County to enter into the Agreement and issue the Certificates.

The Certificates are being issued for the purpose of acquiring, constructing and rehabilitating the Facilities. *See* **"THE FACILITIES"** *herein.*

SECURITY AND SOURCES OF PAYMENT

OBLIGATION TO MAKE LEASE PAYMENTS

Each Certificate represents an undivided proportionate interest in the Principal and Interest Components of the Lease Payments to be made by the County to the Escrow Agent under the Agreement. The Escrow Agent will receive such Lease Payments for the benefit of the Certificate Owners.

Under the Agreement and subject to the annual appropriation by the County of funds sufficient to pay the Lease Payments coming due in each fiscal year, the County agrees to make the Lease Payments to the Escrow Agent not later than the day prior to each Lease Payment Date (February 1 and August 1 of each year commencing February 1, 1990). The obligation of the County to make Lease Payments under the Agreement from appropriated funds may not be reduced due to damage, destruction or deterioration of the Facilities, the failure of the County to receive or accept delivery of all or any part of the Facilities, the failure of all or any part of the Facilities to operate or function in the manner or for the purposes for which they were intended or the failure to complete the acquisition, construction or rehabilitation of all or any part of the Facilities. The County may pay the Lease Payments due under the Agreement from the appropriated general funds of the County.

OBLIGATION SUBJECT TO ANNUAL APPROPRIATION

The obligation of the County to make the Lease Payments due under the Agreement in each fiscal year is subject to annual appropriation by the County of sums sufficient to pay such Lease Payments when due. The County may, but is not obligated to, include all Lease Payments due under the Agreement in its annual budget. Once the County has appropriated the funds for the Lease Payments due under the Agreement for a budget year, then the County shall maintain the appropriation for the full fiscal year and shall expend the appropriated funds for the Lease Payments due under such Agreement during such budget year.

If, for any reason, the County fails or refuses to appropriate the Lease Payments due under the Agreement in a particular fiscal year, the Agreement will terminate and the Escrow Agent may sell or lease the Facilities then remaining subject to the Agreement for the benefit of

the Certificate Owners, and the County will have no further obligation to make Lease Payments due under the Agreement (other than the obligation to pay those Lease Payments due under the Agreement for which sufficient funds have been previously appropriated by the County).

In the event the County fails to duly appropriate the Lease Payments due under the Agreement in any particular fiscal year, there can be no assurance that, following termination of the Agreement, the resale value or the revenues generated by any leasing of the Facilities then remaining subject to the Agreement will be sufficient to pay all unpaid Lease Payments evidenced by the Certificates. Furthermore, any termination of the Agreement or leasing of the Facilities by the Escrow Agent may have the result of causing the Interest Components of the Lease Payments evidenced by the Certificates: (i) to become includable for federal income tax purposes in the gross incomes of the Owners of the Certificates; and (ii) to become subject to personal income taxes imposed by the State of Oregon. The Owners of the Certificates shall have no recourse against the County, and the County shall have no liability to the Owners, for any loss or damage resulting from or any penalties or additional taxes owing in the event the Interest Components of the Lease Payments evidenced by the Certificates become subject to federal income taxes or State of Oregon personal income taxes as a result of any termination of the Agreement or leasing of the Facilities resulting from the failure of the County to appropriate the Lease Payments.

DELAYED ACQUISITION OF CERTAIN FACILITIES

On the date of issuance of the Certificates, only the following Facilities will have been acquired and be subject to the terms of the Agreement: the Inverness Property, the Boilermakers Property, the Mid-County Property, and the Hooper Detoxification Center Parking Lot. The following Facilities will not have been acquired or be subject to the terms of the Agreement on the date of issuance of the Certificates: the Eschbach Property (including the Warehouse Addition thereon), the Election Equipment, and the Assessment and Taxation Equipment. Until such time as the County has acquired the Eschbach Property (including the Warehouse Addition thereon), the Election Equipment, and the Assessment and Taxation Equipment and conveyed title thereto to the Vendor, such Facilities will not be subject to the terms of the Agreement or serve as security for the Certificates.

In the Agreement, the County has covenanted to use its best efforts to acquire the Eschbach Property (including the Warehouse Addition thereon), the Election Equipment, and the Assessment and Taxation Equipment at the earliest possible time and convey title thereto to the Vendor immediately upon such acquisition. Under the Agreement, the Escrow Agent may not disburse moneys for the purpose of financing the costs of the Eschbach Property (including the Warehouse Addition thereon), the Election Equipment, or the Assessment and Taxation Equipment until such time as the same have been acquired by the County and title thereto has been conveyed to the Vendor.

RELEASE OF PORTIONS OF THE FACILITIES

The Lease Payments due under the Agreement have been structured so that the costs of acquiring the following portions of the Facilities will be fully amortized on August 1, 1994 (assuming that all Lease Payments coming due through August 1, 1994 are paid in full by the County): the Eschbach Property (including the Warehouse Addition thereto), the Inverness Property, the Election Equipment, and the Taxation and Assessment Equipment. **If: (i) the Agreement has not been terminated on or before August 1, 1994; (ii) the County is not in default of its obligations under the Agreement as of August 1 1994 ; and (iii) all Lease Payments coming due through August 1, 1994 have been paid in full; then and in such event the Eschbach Property (including the Warehouse Addition thereto), the Inverness Property, the Election Equipment, and the Taxation and Assessment Equipment will be released from the terms of the Agreement, title thereto shall be conveyed to the County free and clear of all claims or interests of the Vendor and the Certificate Owners, and such portions of**

the Facilities will no longer secure the Certificates.

PAYMENT OF TAXES, INSURANCE AND REPAIR AND MAINTENANCE

The County under the Agreement agrees to pay property taxes charged with respect to the Facilities, insurance premiums and fees and expenses of the Escrow Agent. The County is responsible for repair and maintenance of the Facilities during the term of the Agreement.

During the term of the Agreement, the County has covenanted to maintain a policy or policies of fire and extended coverage insurance for those portions of the Facilities consisting of real property in an amount aggregating not less than the greater of: (i) 90% of the full insurable value (as determined annually) of such Facilities; or (ii) the face amount of the then outstanding Certificates less $100,000. In addition, the County has covenanted that, during the term of the Agreement, it will cover through its existing self-insurance program those portions of the Facilities consisting of personal property, and in the event of loss or damage to any such personal property the County has covenanted to repair and restore such damaged personal property unless the Agreement is terminated.

REMEDIES UPON DEFAULT OR NON-APPROPRIATION

Should the County default under the Agreement, the Escrow Agent may take possession of the Facilities then remaining subject to the Agreement and sublease such Facilities for the account of the Certificate Owners, or terminate the Agreement and sell the Facilities then remaining subject to the Agreement for the account of the Certificate Owners, and the County shall be liable only for the appropriated Lease Payments due under the Agreement. Should the County fail to appropriate the Lease Payments due under the Agreement in a particular Fiscal Year, the Agreement will terminate and the Escrow Agent may sell or lease the Facilities then remaining subject to the Agreement for the account of the Certificate Owners, and the County shall be liable only for the appropriated Lease Payments.

Following termination of the Agreement (whether due to non-appropriation or the occurrence of an Event of Default thereunder), the recourse of the Escrow Agent and the Certificate Owners for the payment of the related Certificates will be limited to the amounts realized from the sale or re-leasing of the Facilities, the moneys remaining on deposit in the various accounts established under the Agreement (other than the Rebate Account) and the unpaid Lease Payments due under the Agreement which have theretofore been duly budgeted and appropriated by the County.

There can be no assurance that the amounts realized by the Escrow Agent by reason of actions taken following an Event of Default or non-appropriation will be sufficient to pay all unpaid Lease Payments evidenced by the Certificates.

Furthermore, the sale or re-leasing of the Facilities following an Event of Default or the termination of the Agreement due to non-appropriation may result in the Interest Components of the Lease Payments evidenced by the Certificates becoming : (i) includable for federal income tax purposes in the gross incomes of the Owners of the Certificates; and (ii) subject to personal income taxes imposed by the State of Oregon. The Owners of the Certificates shall have no recourse against the County, and the County shall have no liability to the Owners, for any loss or damage resulting from or any penalties or additional taxes owing in the event the Interest Components of the Lease Payments evidenced by the Certificates become subject to federal income taxes or State of Oregon personal income taxes as a result of any termination of the Agreement or re-leasing of the Facilities following the failure by the County to appropriate funds sufficient to pay the Lease Payments due under the Agreement.

THE RESERVE ACCOUNT

A Reserve Account is established under the Agreement. The Reserve Account is required to be funded from proceeds of the Certificates in an amount not exceeding the maximum annual debt service of the Certificates or 10% of the proceeds of the Certificates, whichever is less. Amounts in the Reserve Account are to be used only for the payment of the Lease Payments due under the Agreement (including any Lease Payments as to which the County has failed or refused to duly appropriate sufficient funds for the payment thereof) to the extent amounts in the Payment Account are insufficient therefor, except that the balance of the Reserve Account may be used toward the final payments of Principal and Interest Components evidenced by the Certificates.

Upon receipt of any appropriated and delinquent Lease Payment with respect to which monies have been advanced from the Reserve Account, such Lease Payment shall be deposited in the Reserve Account in an amount equal to the amount of such transfer. Amounts from investment earnings accumulating in the Reserve Account in excess of the amount required to be maintained on deposit therein are to be transferred to the Payment Account on or prior to February 1 and August 1 of each year.

Upon the release of portions of the Facilities as described above under **"SECURITY AND SOURCES OF PAYMENT - Release of Portions of the Facilities"**, that portion of the moneys on deposit in the Reserve Account which are attributable to such released portions of the Facilities will be transferred to the Payment Account and applied against the Lease Payments next coming due.

THE FACILITIES

The Facilities to be financed out of the proceeds of the Certificates consist of the following:

Eshbach Property: Located immediately adjacent to the east property boundary of the County Sheriff's Headquarters Building at NE 122nd and Glisan in Portland, this parcel has been leased for several years by the County, primarily for parking. Purchase of the site by the County will guarantee our ability to use it long-term, and provide space for construction of a warehouse.

Sheriff's Warehouse: Planned as a prefabricated steel building to be erected on the Eshbach Property, this approximately 10,000 square feet structure will provide storage for confiscated goods, allowing the sheriff to terminate a lease at a less-efficient remote location.

Inverness Land: Located adjacent to and west of the County's existing Inverness Jail property, this 11-acre (approximately 6 acres buildable) parcel will greatly expand the County's options for corrections facilities at this location on Inverness Drive in Northeast Portland. Immediate plans for this new parcel include an access road and laundry building; future plans include an exercise yard and additional jail capacity.

Boilermakers Property: The property at 3653 SE 34th Avenue in Portland contains a 14,000 square foot building comprising a basement and ground floor. Purchase of this site will enable the County to establish its Southeast Health Clinic at a viable, permanent site, vacating the existing unsatisfactory lease.

Southeast Clinic: This project comprises a substantial remodel of the 14,000 square feet Boilermakers Hall, plus a 9,500 square foot addition, to create a 23,500 square foot public health clinic to include medical, dental, optometric and field nurse sections.

Mid-County Property: This 3.85 acre site at 12710 SE Division Street in Portland will become the location for the County's Mid-County Human Services Center, the first phase of which is a public health clinic to meet the needs of the growing population of that district.

Mid-County Clinic: This project entails the construction of a 22,000 square foot public health clinic at the new mid county site. The clinic will include medical, dental and field nurse sections, plus a special medical interpreter section for refugees.

Hooper Detoxification Center Parking Lot: Located immediately east of the County's Hooper Building at 20 NE Union Avenue in Portland, this lot will provide on-site parking for staff.

SOURCES AND USES OF FUNDS

The County, as agent for the Vendor, will use the proceeds to purchase and remodel the Facilities and issue the Certificates as follows:

Sources of Funds

Certificate Proceeds	$ 6,606,046.85*
Total Sources	$ 6,606,046.85

Uses of Funds

Inverness Property	$ 270,000
Eschbach Property	325,000
(Warehouse addition)	175,000
Boilermakers Property	404,000
(Remodel and addition)	1,968,000
Mid-county Property	250,000
(Construct building)	1,910,000
Hooper Detoxification Center Parking Lot	90,000
Election Equipment	238,000
Assessment and Taxation Equipment	236,900
Costs of issuance	114,539.21**
Contingency	4,767.64
Reserve Account	619,840
Total Uses	$ 6,606,046.85

* Preliminary; subject to change.
** Includes Underwriter's discount of $86,539.21.

SUMMARY OF CERTAIN PROVISIONS OF THE LEASE PURCHASE AND ESCROW AGREEMENT

The following is a brief summary of selected provisions of the Agreement. The following summary does not purport to be complete nor does it purport to summarize all of the provisions of the Agreement. For the detailed provisions of the Agreement, reference should be made to the definitive documents, copies of which are available from the County Finance Director, Room 1430, 1120 SW Fifth Avenue, Portland, OR 97204.

DEFINITIONS

As used in the Agreement and this Official Statement, the following terms have the respective meanings assigned thereto as set forth below.

"Agreement" means the Lease-Purchase and Escrow Agreement dated as of August 1, 1989 between the County and the Escrow Agent/Vendor pursuant to which the County is to lease and purchase the Facilities from the Vendor and the Escrow Agent/Vendor is to issue the Certificates.

"Construction and Acquisition Account" means the account by that name established with the Escrow Agent under the Agreement.

"Escrow Agent" means Security Pacific Bank Oregon, as Escrow Agent under the Agreement.

"Interest Components" means that portion of a Lease Payment designated as and constituting interest.

"Lease Payment Date" means the day prior to February 1 and August 1 of each year, commencing February 1, 1990, being the dates upon which the Lease Payments are required to be made under the Agreement.

"Lease Payments" means the lease purchase payments due under the Agreement in consideration for the lease and purchase by the County of the Facilities.

"Owners" means the registered owners of the Certificates as shown on the registration books required to be maintain by the Escrow Agent/Vendor.

"Paying Agent" means Security Pacific Bank Oregon in its capacity as paying agent with respect to such Series of Certificates, or any successor thereto.

"Payment Account" means the account by that name established with the Escrow Agent under the Agreement.

"Principal Components" means that portion of a Lease Payment designated as and constituting principal.

"Proceeds Account" means the account by that name established with the Escrow Agent under the Agreement.

"Reserve Account" means the account by that name established with the Escrow Agent under the Agreement.

"Vendor" means Security Pacific Bank Oregon as Vendor under the Agreement.

LEASE-PURCHASE OF FACILITIES; ISSUANCE OF CERTIFICATES

Under the Agreement, the County has agreed to acquire and lease purchase the Facilities from the Vendor/Escrow Agent and, subject to the annual appropriation by the County of funds sufficient to pay the Lease Payment coming due in each Fiscal Year, to pay the Principal and Interest Components of the Lease Payments when due. The Escrow Agent has agreed, upon written approval from the County, to prepare, execute and deliver to the purchasers thereof the related Series of Certificates evidencing undivided ownership interests in the Lease Payments due under the related Agreement.

DISPOSITION OF CERTIFICATE PROCEEDS

The net proceeds derived from the issuance and sale of the Certificates will be deposited with the Escrow Agent in the following accounts established under the Agreement:

(1) The accrued interest paid by the initial purchasers of the Certificates will be deposited in the Payment Account and used to pay a portion of the Interest Component first coming due on the Certificates.

(2) The sum of $5,871,667.64 will be deposited in the Construction and Acquisition Account and disbursed from time to time in accordance with the Agreement to pay the costs of acquiring, constructing and rehabilitating the Facilities.

(3) The sum of $619,840 will be deposited in the Reserve Account.

(4) The balance of the proceeds of the Certificates will be deposited in the Proceeds Account and used to pay the costs incurred in connection with the issuance and sale of the Certificates.

THE LEASE PAYMENTS

The County agrees to make the Lease Payments due under the Agreement to the Escrow Agent not later than the day prior to each Lease Payment Date (February 1 and August 1 of each year commencing February 1, 1990). The obligation of the County to make appropriated Lease Payments under the Agreement may not be reduced due to damage, destruction or deterioration of the Facilities, the failure of all or any part of the Facilities to function in the manner or for the purposes for which they were intended, or the failure to complete the construction of all or any part of the Facilities. **The obligation of the County to make Lease Payments is subject to annual appropriation; see "SECURITY AND SOURCES OF PAYMENT - Obligation Subject to Annual Appropriation" herein.**

NONSUBSTITUTION COVENANT

Under the Agreement, the County covenants not to voluntarily terminate its use of or discontinue occupancy of the Facilities by substituting a similar or like facility. **In the opinion of Bond Counsel, the foregoing covenant is valid and binding upon the County and does not cause the obligations of the County under the Agreement to be or become a debt within the meaning of Article XI, Section 10 of the Oregon Constitution.**

SECURITY

The Certificates are secured by title to the land, building, improvements and equipment constituting the Facilities and the monies on deposit in the various accounts established under the Agreement (other than the Rebate Account). A deed of conveyance to the Vendor, assigned by the Agreement to the Escrow Agent, will be recorded in the deed records of Multnomah County, Oregon. Uniform Commercial Code financing statements perfecting the security interest in the monies on deposit in the various accounts have been filed with the Office of the Secretary of State in Salem, Oregon.

The filing of Uniform Commercial Code financing statement as aforesaid does not serve to perfect the security interest of the Vendor in the Facilities covered by such financing statements. The Uniform Commercial Code as enacted in the State of Oregon does not apply to or govern the perfection of security interest granted by governmental units such as the County. Therefore, the only effect of filing such Uniform Commercial Code financing statements will be to give notice of the security interest of the Vendor in the Facilities covered by such financing statements.

RELEASE OF PORTIONS OF THE FACILITIES

The Lease Payments due under the Agreement have been structured so that the costs of acquiring the following portions of the Facilities will be fully amortized on August 1, 1994 (assuming that all Lease Payments coming due through August 1, 1994 are paid in full by the County): the Eschbach Property (including the Warehouse Addition thereto), the Inverness Property, the Election Equipment, and the Taxation and Assessment Equipment. **If: (i) the Agreement has not been terminated on or before August 1, 1994; (ii) the County is not in default of its obligations under the Agreement as of August 1 1994 ; and (iii) all Lease Payments coming due through August 1, 1994 have been paid in full; then and in such event the Eschbach Property (including the Warehouse Addition thereto), the Inverness Property the Election Equipment, and the Taxation and Assessment Equipment will be released from the terms of the Agreement, title thereto shall be conveyed to the County free and clear of all claims or interests of the Vendor and the Certificate Owners, and such portions of the Facilities will no longer secure the Certificates.**

REPAIR, MAINTENANCE, TAXES AND INSURANCE

Under the Agreement, the County, at its own expense and cost, has agreed to service, repair and maintain the Facilities in as good condition, repair, appearance and working order as when delivered to the County, ordinary wear and tear excepted. Under the Agreement, the County must pay all taxes and other governmental charges with respect to the Facilities.

During the term of the Agreement, the County has covenanted to maintain a policy or policies of fire and extended coverage insurance for those portions of the Facilities consisting of real property in an amount aggregating not less than the greater of: (i) 90% of the full insurable value (as determined annually) of such Facilities; or (ii) the face amount of the then outstanding Certificates less $100,000. In addition, the County has covenanted that, during the term of the Agreement, it will cover through its existing self-insurance program those portions of the Facilities consisting of personal property, and in the event of loss or damage to any such personal property the County has covenanted to repair and restore such damaged personal property unless the Agreement is terminated.

EVENTS OF DEFAULT

Under the Agreement, the following constitute "Events of Default":

1. The County's failure to pay any appropriated Lease Payment due under the Agreement;

2. The County's failure to comply in any material respect with any other covenant, condition or agreement of the County under the Agreement for a period of 30 days after notice thereof from the Vendor;

3. The failure of the County's title to the Facilities or the authority of the County to lease the

Facilities from the Escrow Agent;

4. A finding by a competent court that any representation or warranty made by the County in the Agreement that is not true in any material respect as of the date made; and

5. Certain events relating to bankruptcy of the County or the inability of the County to pay its debts as they become due.

REMEDIES UPON DEFAULT

Upon the occurrence of any Event of Default specified above, the Escrow Agent may, and shall upon written request of the Owners of Certificates representing not less than 25% of the principal amount of unpaid Lease Payments under the Agreement, exercise any or all of the following remedies:

1. Re-enter and take possession of the Facilities then remaining subject to the Agreement and sublease such Facilities for the account of the Certificate Owners and the County shall be liable only for the appropriated Lease Payments due under the Agreement; or

2. Terminate the related Agreement and sell or lease the Facilities for the account of the Certificate Owners, and the County shall be liable only for the appropriated Lease Payments due under the Agreement.

REMEDIES UPON NON-APPROPRIATION

Upon the failure of the County to appropriate each fiscal year funds sufficient to pay when due the Lease Payments coming due in that fiscal year, the Agreement will terminate and the Escrow Agent may sell or lease the Facilities then remaining subject to the Agreement for the account of the Certificate Owners, and the County shall be liable only for the appropriated Lease Payments due under the Agreement.

CONSEQUENCES OF EXERCISE OF REMEDIES

For a description of potential adverse consequences resulting from the exercise by the Escrow Agent of the remedies available upon default or non-appropriation, see "SECURITY AND SOURCES OF PAYMENT - Obligation Subject to Annual Appropriation; and - Remedies Upon Default or Non-Appropriation" herein.

FUNDING ACCOUNTS

The Agreement establishes the following accounts to be maintained by the Escrow Agent: the Proceeds Account, the Payment Account, the Construction and the Acquisition Account, the Reserve Account and the Rebate Account. Payment of the costs of issuance incurred in connection with the Certificates will be made from disbursements from the Proceeds Account. Any moneys remaining on deposit in the Proceeds Account after payment of all costs of issuance or six months after the date of issuance and delivery of the Certificates (whichever occurs first) shall be transferred to the Payment Account. The monies deposited in a Construction and Acquisition Account will be disbursed by the Escrow Agent upon the order of the County to pay the costs of construction and acquisition of the Facilities. All Lease Payments required of the County under the Agreement are to be deposited in the Payment Account (except to the extent that any Lease Payment has been made from moneys on deposit in the Reserve Account, in which case such Lease Payment shall be deposited in the Reserve Account to the extent of such payment from the Reserve Account). Payments of principal and interest on the Certificates will be made from amounts deposited in the Payment Account.

As additional security for the Certificates, an amount not exceeding the maximum annual debt service of the

Certificates or 10% of the proceeds of the Certificates, whichever is less, shall be deposited in the Reserve Account.

All interest earnings on all accounts established under the Agreement (except for the Rebate Account, which shall receive interest earnings on funds in the Rebate Account) will be deposited by the Escrow Agent at least annually in the Payment Account.

PERMITTED INVESTMENTS

The Escrow Agent is required to deposit and invest all monies held under the Agreement upon written order of the authorized officer of the County in Permitted Investments. Permitted Investments are defined as any of the following which at the time are legal investments for surplus funds of the County:

1. Bonds, interest bearing notes or obligations of the United States for which the full faith and credit of the United States is pledged for payment of principal and interest or that are guaranteed as to principal and interest by the United States or an agency thereof;

2. Interest bearing accounts maintained with any bank (including the Escrow Agent) or savings and loan association whose deposits are insured by the FDIC or FSLIC and certificates of deposit issued by such financial institutions; provided that the principal amount of any such deposit in excess of the amount insured by the FDIC or FSLIC shall be fully secured and collateralized by the pledge and deposit of securities described in (1) above with a market value or par value, whichever is less, equal to such uninsured excess principal amount; and

3. Repurchase agreements with a bank having a net worth of at least $65,000,000 secured by obligations described in (1) above if such obligations are held by the Escrow Agent.

ARBITRAGE REBATE COVENANT

Under the Agreement, the County has covenanted to comply with all applicable laws and regulations relating to rebate of excess earnings on gross proceeds of the Certificates to the United States.

ESCROW AGENT

The Escrow Agent acts as a depository of amounts held under the Agreement. The Escrow Agent acts in a ministerial capacity to make deposits and withdrawals of funds, invest amounts according to directions from an authorized officer of the County and enforce default remedies against the County. The Escrow Agent may resign or be removed upon proper appointment of a successor Escrow Agent, which successor must be a bank or trust company doing business in Oregon and having a combined capital (exclusive of borrowed bank or capital) and surplus of at least $65,000,000 and subject to supervision and examination by federal or state authority.

DEFEASANCE PROVISIONS

The Certificates may be defeased if the County:

1. Irrevocably deposits with the Escrow Agent sufficient cash or Government Obligations to fully pay, upon prepayment or otherwise, all Lease Payments due under the Agreement;

2. Obtains an opinion from a certified public accountant that the cash and the principal and interest to be paid from the Government Obligations irrevocably deposited in escrow are calculated to be sufficient, without further reinvestment, to pay when due or upon prepayment all Principal and Interest Components of the Lease Payment then due or to become due under the Agreement; and

3. The County obtains an opinion from nationally recognized bond counsel that the proposed defeasance will not cause the Interest Component of the Lease Payments due under the Agreement to be included in gross income tax under federal income tax laws.

Upon the happening of the above, the County shall have no further obligation to make Lease Payments under the Agreement. The Escrow Agent is required to notify all Owners of the Certificates promptly upon any such action being taken by the County.

AMENDMENT OF AGREEMENT

The Agreement may be amended without consent of the Owners of the Certificates to make changes which in the reasonable judgment of the County and the Escrow Agent are not prejudicial to the interests of Owners of the Certificates or make amendments as may be necessary to assure compliance with Section 148 of the Internal Revenue Code of 1986, as amended. Any other amendment requires the consent of at least a majority in principal amount of the Certificates, except that unanimous consent is required for amendments which:

1. Extend the date of any Lease Payment due under the Agreement or the date on which the Escrow Agent is required to remit Lease Payments to Certificate Owners;

2. Reduce the amount of any Lease Payment due under the Agreement; or

3. Reduce the percentage of Owners of the Certificate required to consent to amendments.

MULTNOMAH COUNTY, OREGON

Multnomah County was incorporated in 1854 and was formed from parts of Clackamas and Washington counties as they existed at that time. Multnomah is the smallest county in the state (457 square miles) but is the most populous, with about 570,500 inhabitants as of July 1988. Portland, the county seat, was established in 1851 and is the state's largest city, with a July 1988 population of about 419,810. Five east County cities - Gresham, Troutdale, Fairview, Wood Village and Maywood Park - comprise the remainder of the incorporated part of the County.

Multnomah County's present Home Rule Charter was adopted in January 1967 and amended as of July 1979, May 1982, November 1984 and November 1986.

GOVERNMENT

The County is governed by a Board of County Commissioners consisting of four non-partisan members elected from designated districts within the County and the Chair of the Board elected at large. The Board of County Commissioners conducts all legislative business of the County in one formal Board meeting per week. It holds one informal meeting per week in addition, for the purpose of reviewing the formal agenda, hearing information briefings from staff, departments and outside agencies, and receiving citizen input to items on the agenda. Some meetings are held outside for greater citizen access. The Board's staff functions as a research resource for matters that come before the Board.

The Board of Commissioners:

- Conducts official business of County as required by State law and the efficient operation of the County.

- Hears Land Use appeals from cases reviewed by the Hearings Officer, Planning Commission and Planning staff.

- Adopts policies which guide direction of County activities.

- Reviews the Budget, holds hearings and adopts the final County Budget.

- Creates such boards and commissions as it deems necessary for advising on matters of interest to County, recruits and proposes citizens to serve on same, and confirms appointments by the Board Chair to boards and commissions.

- Acts as the liaison to County departments and advisory boards and commissions.

- Monitors the activities of the Clerk of the Board and Assistant as official recorders of Board activities and repository for Board files.

- Consults with the labor negotiator for the County and adopts final labor agreements.

- May exercise bonding authority as prescribed by Charter and State law.

- May establish County Service Districts as prescribed by Charter.

MULTNOMAH COUNTY, OREGON
PRINCIPAL EXECUTIVE OFFICERS

Title	Name	Length of Service	Term Expires
Board of County Commissioners:			
Chair of Board	Gladys McCoy	2 1/2 Years	12/31/90
District No. 1	Pauline Anderson	4 1/2 Years	12/31/92
District No. 2	Gretchen Kafoury	4 1/2 Years	12/31/92
District No. 3	Rick Bauman	1/2 Year	12/31/92
District No. 4	Sharron Kelley	1 Month	12/31/92
Other Officers:			
County Auditor	Daniel Ivancie	1 Year	12/31/90
County District Attorney	Michael Schrunk	8 Years	12/31/90
County Sheriff	Robert Skipper	1 1/2 months	12/31/90
Director, Department of General Services	Linda D. Alexander	2 1/2 Years	Not Elected
Finance Director	David A. Boyer	7 Years	Not Elected
County Counsel	Laurence Kressel	2 1/2 Years	Not Elected

COUNTY ORGANIZATION

The County is organized on a departmental structure basis. The organization structure and basic services provided by the department are:

Department of Human Services - responsible for promoting the health and well being of the community through mental and physical health programs and clinics, disease analysis, disease surveillance and social services to the handicapped, aged and indigent.

Department of Justice Services - responsible for policing and certain judicial processes with the County by providing services for Public Safety, Juvenile Court, District Attorney, County Jails, Corrections, and state Medical Examiner.

Department of Environmental Services - responsible for land use and transportation planning, road and bridge maintenance, parks and recreational operations, animal and insect control, management of the Multnomah County Exposition center, and keeping the County's physical plant in good working order.

Department of General Services - responsible for treasury functions, the internal management of finance, strategic planning and budget, personnel, labor negotiations, data processing, and risk management. Also responsible for purchasing, coordinating multi-governmental activities, elections, clerk functions, and assessment and taxation.

Nondepartmental - functions which are outside of the scope of the four aforementioned departments are categorized as nondepartmental and include the office of the County Chair, the Board of County Commissioners, the County Auditor, and providing a forum for citizens' input. Financial support to outside organizations such as the library is also categorized as nondepartmental activity.

STAFF

The County has approximately 2,425 employees including part-time employees. There are eight bargaining units representing 2,072 employees as listed below. The County is represented by its Employee Relations Division in all negotiations. Not represented are approximately 353 management and exempt employees.

Bargaining Unit		Number of Employees	Termination * Date of Current Contract (All 2 Years)
General Employees (Local 88)		1,418	June 30, 1991
Electricians (Local 48)		16	June 30, 1991
Operating Engineers Unit (Local 87)		9	June 30, 1991
Painters Council (Local 55)		2	June 30, 1991
Corrections (Teamsters Local 223)		287	June 30, 1989
Deputy Sheriffs Association		120	June 30, 1989
Oregon Nurses Association		156	June 30, 1991
Prosecuting Attorneys Association		64	June 30, 1991
	Total	**2,072**	

* Contracts terminating on June 30, 1989 are now in negotiations. The County anticipates that these contracts will be settled without any major difficulties.

The Corrections, Deputy Sheriffs and Prosecuting Attorneys contracts are not subject to strike, according to state law. These contracts are required to be settled by binding arbitration if the normal negotiations are not successful. The arbitrator would be selected from a list maintained by the State Employment Relations Board, and his or her awards are binding.

PENSION PLAN

Substantially all County employees are participants in the State of Oregon Public Employees Retirement System (PERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for governmental units in the State of Oregon. The County's payroll for employees covered by PERS for one year ended June 30, 1988 was substantially the same as the County's total payroll of $60,341,184.

All County full-time employees are eligible to participate in the PERS. Benefits generally vest after five years of continuous service. Retirement is allowed at age 58 with unreduced benefits, but retirement is generally available after age 55 with reduced benefits. Compulsory retirement age is 70. Retirement benefits are based on salary and length of service, are calculated using a formula and are payable in a lump sum or monthly using several payment options. PERS also provides death and disability benefits. These benefit provisions and other requirements are established by state statutes.

The County is required by the rules applicable to PERS to contribute 13.30% of covered employees' salaries to PERS. The required employee contribution of 6% of covered compensation is paid by the County pursuant to collective bargaining agreements.

The amount shown below as the "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted to the effects of projected salary increases estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of PERS on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the actuarial present value of credited projected benefits, and is independent of the funding method used to determine contributions to PERS.

The pension benefit obligation was computed as part of an actuarial valuation performed as of December 31, 1987 and is the most recent available. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 7.5%, (b) projected salary increases of 6% per year in addition to salary increases due to promotions and longevity, (c) post-retirement benefit increases of 2% per year (the maximum allowable), and (d) a 10% final increase in the benefits for members who utilize unused sick leave to increase the final average salary to calculate their pension. No obligation for retirees is attributed to the County as PERS pools the risk related to retired employees among all employers. Accordingly, the County's separate actuarial valuation covers only current employees.

PERS policy provides for actuarially determined periodic contributions that are sufficient to pay benefits when due. The contribution rate for normal cost is determined using the "entry age actuarial cost method." A thirty year amortization, which started in 1976, is used to amortize the costs of the unfunded actuarial liabilities. Any ad hoc benefit increases are funded over 30 years.

The excess of the actuarial present value of accrued benefits applicable to the County's employees over the actuarial value of the assets at December 31, 1985 and December 31, 1987 are as follows:

	December 31, 1985	December 31, 1987
Actuarial Value of Assets	$28,075,926	$41,384,454
Pension benefit obligation -current employees		
Member account balances	23,899,358	33,951,979
Vested accrued benefits	47,764,140	60,677,167
Non-vested accrued benefits	1,817,897	3,767,356
TOTAL	73,481,395	98,396,502
Excess of obligation over actuarial value of assets	$46,405,469	$57,012,048

The actuarial value of assets represented approximately 38% of the pension obligation at December 31, 1985 and 42% at December 31, 1987.

The County's contribution rate was determined through the actuarial valuation performed as of December 31, 1985. This rate was adjusted January 1, 1988 from 11.54% to 13.30% of covered payroll. The County's total payroll, contribution amount and contribution rate for the last three years are:

Fiscal Year	Total Payroll	Employer Contribution	Contribution Rate
1986	$51,340,190	$5,801,442	11.30%
1987	55,423,854	6,191,317	11.30-11.54
1988	60,341,184	7,193,071	11.54-13.30

MULTNOMAH COUNTY
DEBT INFORMATION
As of July 1, 1989

DEBT SUMMARY

Outstanding debt	
Short-term	$ 9,000,000*
Long-term	- 0 -
Gross bonded debt (all debt with a general obligation pledge)	$ 1,465,000
Net direct debt (all debt paid in whole or in part from taxes)	$ - 0 -
Net Overlapping Debt (as of March, 1989)	$202,602,526
TOTAL NET DIRECT AND OVERLAPPING DEBT	$202,602,526
Authorized unissued debt	$ - 0 -

Multnomah County population estimate as of July 1, 1988 = 570,500
Multnomah County 1988-89 assessed value = $18,271,631,304

DEBT RATIOS

	Per Capita	Percent of TCV/AV
Gross Bonded Deb	$ 3	0.00%
Net Direct Debt	0	0.00
Net Direct and Overlapping Debt	355	.01

DEBT LIMITATIONS

Certificates of Participation and the Agreement are not debts within the meaning of constitutional and statutory debt limitations.

DEBT AUTHORIZATIONS

No election is required to enter into the Agreement. The execution and delivery of the Agreement by the County and the performance by the County of its obligations thereunder (subject to the terms of the Agreement) were authorized by Resolution #89-125 adopted June 22, 1989.

DEBT MANAGEMENT

The County has not defaulted on any debt or lease obligation.

FUTURE DEBT PLANS

The County currently has no plans to incur any additional indebtedness or enter into any additional lease purchase agreements during the 1989-90 fiscal year.

* Matures June 29, 1990.

MULTNOMAH COUNTY
OUTSTANDING OBLIGATIONS
As of July 1, 1988

GENERAL OBLIGATION BONDS

Tax-supported . . . . (None)

Self-supporting . . . . (None)

General Obligation Improvement (Bancroft) Bonds

		Issued	Outstanding
11/01/80	11/01/90	1,960,875	535,000
10/01/82	10/01/92	1,397,800	745,000
11/01/84	11/01/94	269,000	185,000
TOTAL GENERAL OBLIGATION BONDS (GROSS BONDED DEBT):			$1,465,000

REVENUE BONDS . . . . (None)

LOANS PAYABLE . . . . (None)

SHORT-TERM DEBT

Tax Anticipation Notes	07/01/89	06/29/90	$9,000,000	$9,000,000

LEASES

On September 1, 1987, Multnomah County entered into a lease purchase agreement in the amount of $1,070,000 for capital equipment needed by County organizations. The following is the remaining amortization schedule for the future lease purchase payments:

Date	Principal	Interest	Total Payment
September 1, 1989	260,000.00	20,531.25	280,531.25
March 1, 1990	- 0 -	14,356.25	14,356.25
September 1, 1990	275,000.00	14,356.25	289,356.25
March 1, 1991	- 0 -	7,481.25	7,481.25
September 1, 1991	285,000.00	7,481.25	292,481.25
	$ 820,000.00	$ 64,205.00	$884,205.00

On June 1, 1988, Multnomah County entered into a lease purchase agreement in the amount of $5,470,000 to finance the construction of the Inverness Jail. The following is the amortization schedule for the future lease purchase payments:

Date	Principal	Interest	Total Payment
December 1, 1989	- 0 -	131,357.50	131,357.50
June 1, 1990	1,030,000.00	131,357.50	1,161,357.50
December 1, 1990	- 0 -	103,547.50	103,547.50
June 1, 1991	1,085,000.00	103,547.50	1,188,547.50
December 1, 1991	- 0 -	72,625.00	72,625.00
June 1, 1992	1,150,000.00	72,625.00	1,222,625.00
December 1, 1992	- 0 -	38,125.00	38,125.00
June 1, 1993	1,220,000.00	38,125.00	1,258,125.00
	$4,485,000.00	$ 691,308.00	$ 5,176,308.00

On July 1, 1988, Multnomah County entered into additional lease purchase agreement in the amount of $4,225,168 to finance the purchase and remodeling of the Gill Building. The following is the remaining amortization schedule for the future lease purchase payments:

Date	Principal	Interest	Total Payment
July 15, 1989	$ 235,000	$ 83,266	$ 318,266
January 15, 1990	-0-	77,098	77,098
July 15, 1990	250,000	77,097	327,097
January 15, 1991	-0-	77,098	77,098
July 15, 1991	260,000	70,223	330,222
January 15, 1992	-0-	62,682	62,682
July 15, 1992	280,000	62,683	342,683
January 15, 1993	-0-	54,282	54,282
July 15, 1993	295,000	54,283	349,283
January 15, 1994	-0-	45,137	45,137
July 15, 1994	310,000	45,138	355,138
January 15, 1995	-0-	35,372	35,372
July 15, 1995	330,000	35,373	365,373
January 15, 1996	-0-	24,647	24,647
July 15, 1996	355,000	24,648	379,648
January 15, 1997	-0-	12,843	12,843
July 15, 1997	375,000	12,844	387,844
July 15, 1998	210,912	199,088	400,000
July 15, 1999	185,568	214,432	400,000
July 15, 2000	172,064	227,936	400,000
July 15, 2001	159,388	240,612	400,000
July 15, 2002	147,500	252,500	400,000
July 15, 2003	136,372	263,628	400,000
July 15, 2004	125,960	274,040	400,000
July 15, 2005	115,280	284,720	400,000
July 15, 2006	105,304	294,696	400,000
July 15, 2007	96,892	303,108	400,000
July 15, 2008	89,928	310,072	400,000
	$4,225,168	$3,712,670	$7,937,838

In fiscal year 1986-87, the County entered into a lease purchase agreement for the acquisition of a mainframe computer costing $614,600. The following is the remaining payment schedule:

Installment Payment Date	Rent	Interest	Total Lease Payment
3/03/90	$112,442	$8,320	$120,762

The County also leases various property and equipment under operating leases. Total minimum lease payments (excluding executory costs) required under such operating leases is as follows:

Fiscal year ending June 30:	
1989	$ 848,230
1990	610,863
1991	491,528
1992	454,450
1993	422,669
Thereafter through 2007	730,716
	$3,558,456

ACCRUED VACATIONS

County employees may accrue vacations and receive reimbursement upon termination of employment. As of June 30, 1988, the total accrued vacation liability in the General Fund and Other Funds was $2,592,426.

Source: Multnomah County

MULTNOMAH COUNTY
OVERLAPPING DEBT
As of March 31, 1989

Overlapping District	Assessed Valuation	Percent Overlapping	Overlapping: Gross[1] Bonded Debt	Overlapping: Net[2] Direct Debt	Authorized Debt (Not Incurred)
Mt. Scott Water District	$ 268,012,915	1.35%	$ 45,055	$ 45,055	-0-
Palatine Hill Water Dist.	117,943,126	85.60	12,840	-0-	-0-
Clackamas County School District 7	1,486,934,379	0.62	22,382	22,382	-0-
City of Lake Oswego[3]	1,296,561,201	7.54	1,039,158	462,058	-0-
City of Milwaukie	624,401,390	0.70	11,154	-0-	-0-
Scappoose RFPD	173,502,053	3.31	14,377	14,377	-0-
Columbia County School District IJ	226,658,789	3.41	12,802	12,802	-0-
Port of Portland[4]	36,810,632,504	49.57	60,777,505	60,777,505	-0-
Port Bond Only [2]	18,222,177,348	100.00	1,500,000	1,500,000	-0-
Lusted Water District	28,597,249	100.00	65,000	65,000	-0-
Pleasant Home Water Dist.	36,104,798	94.22	47,110	47,110	-0-
Powell Valley Road Water District	510,343,077	100.00	180,323	180,323	-0-
Rockwood Water District	963,644,815	100.00	658,000	658,000	-0-
Dunthorpe-Riverdale Service District	109,372,139	100.00	56,000	56,000	-0-
Metropolitan Service District	33,371,437,496	54.09	34,621,345	34,621,345	-0-
Multnomah County School District 1	13,342,204,445	99.32	114,015,542	-0-	-0-
Multnomah City SD 4	1,018,360,585	100.00	5,980,000	5,980,000	-0-
Multnomah County School District 7	1,138,328,879	100.00	5,920,000	5,920,000	-0-
Multnomah County School District 19	46,311,888	100.00	570,000	570,000	-0-
Multnomah County School District 28	588,365,827	93.16	4,611,272	4,611,272	-0-
Multnomah County School District 39	84,412,894	100.00	700,000	700,000	-0-
Multnomah County School District 51J	125,030,555	96.20	67,342	67,342	-0-
Mt. Hood Community College	5,755,527,402	83.22	6,499,841	6,499,841	-0-
City of Fairview	53,307,202	100.00	230,000	-0-	-0-
City of Gresham[5]	1,593,303,773	100.00	9,351,000	670,000	4,500,000
City of Portland[6]	14,475,461,451	99.61	124,376,518	76,828,787	-0-
City of Troutdale	163,530,676	100.00	2,472,285	1,947,285	-0-
City of Wood Village	63,286,559	100.00	20,000	20,000	-0-
Unified Sewer Agency[7]	8,209,601,771	0.90	197,980	159,540	-0-
Washington County RFPD 1	4,182,790,767	1.22	39,000	39,000	-0-
Washington County School District 48	5,160,840,723	0.36	100,502	100,502	-0-
TOTALS			$374,241,333	$202,602,526	$4,500,000

NOTE: Columns may not foot due to rounding.
There are thirty-five additional districts which overlap the County but which have no outstanding general obligation debt.

[1] Gross Bonded Debt includes all bonds backed by a general obligation pledge, including Bancroft Act general obligation improvement bonds and self-supporting general obligation bonds.
[2] Net Direct Debt includes all tax-supported bonds. Bancroft Act general obligation improvement bonds and self-supporting bonds are excluded.
[3] The City of Lake Oswego has $130,000 in revenue bonds outstanding.
[4] The Port of Portland has $292,508,833 in revenue bonds outstanding.
[5] The City of Gresham has $10,910,000 in revenue bonds outstanding.
[6] The City of Portland has $163,191,895 in revenue bonds and $90,403,204 in urban renewal bonds outstanding.
[7] The unified Sewer Agency has $15,590,000 in revenue bonds outstanding.

Source: Municipal Debt Advisory Commission, Oregon State Treasury.

MULTNOMAH COUNTY
TAX INFORMATION
PROPERTY TAX ADMINISTRATION

The property tax is used by Oregon cities, counties, schools and other special districts to raise revenue to defray the expense of local government. The State of Oregon has not levied property taxes since 1941 and obtains its revenue principally from income and excise taxes.

Property tax administration, governed by the Oregon Constitution, the state's taxation laws and regulations of the Department of Revenue, involves the process of assessment, equalization, levy and collection of taxes.

ASSESSMENT AND EQUALIZATION

The process of identifying and assigning a value to taxable property is termed assessment and the process of maintaining uniformity of values between property owners and various classes of property is termed equalization. Assessment of property is administered by the County Assessor, except for public utility property, which is assessed by the State Department of Revenue. All property is reappraised in six-year cycles, and values are adjusted annually to maintain assessments within a five-percent deviation of Countywide market value. Equalization of values is performed by the County Board of Equalization. Administrative and judicial remedies are available to property owners who disagree with assessments.

Property which is assessed for taxation includes all privately owned real property (land, buildings and improvements) and personal property (machinery, office furniture, equipment and livestock). There is no property tax on household furnishings (exempt in 1913), personal belongings, automobiles (exempt in 1920), crops, orchards, business inventories or intangible property such as stocks, bonds or bank accounts. Property used for religious, fraternal and governmental purposes is exempt, and reductions in assessments are granted for veterans' homesteads, certain open space farm lands and historic buildings. The assessment roll, a listing of all taxable property, is prepared as of January 1st of each year.

TAX LEVY

The process of ascertaining and declaring the amount of taxes to be raised from taxpayers is termed making the levy. Authority to levy property taxes is vested with the governing body of each local government unit. The governing body determines the levy annually before July 15th as part of the budget process. Annual budgets for local units are based on a fiscal year which begins July 1st and ends the following June 30th. Constitutional and statutory limitations on the amount that a governing body may levy are:

1. Levy Within Six-Percent Limitations (Tax Base Levy). A tax base, approved by a majority of voters at a general election, represents permanent authority to levy annually a dollar amount which cannot exceed the highest amount levied in the three most recent years in which a levy was made, PLUS six percent thereof. Tax base levies may also be increased in proportionate amounts for annexed territory. A local unit is permitted to have but one tax base levy, and proceeds may be used for any purpose for which the unit may lawfully expend funds. In May 1987, Oregon voters approved a "school safety-net" plan to allow school districts that have inadequate tax bases and have been unable to pass operating levies, to operate under the prior year's levy.

2. Levy Outside Six-Percent Limitation (Special, Serial or Continuing Levy). Special and serial levies are temporary taxing authority permitting the levy of a specific dollar amount for one year (special) or for two or more years up to ten years (serial). continuing levies are those approved by voters prior to 1953, are permanent in nature and are limited in amount by the product of the voted tax rate and the assessed value of the unit. Since 1978 serial levies may also be established based on a specified tax rate but the term may not exceed three years. Not more than four serial levy measures may be proposed in a given year.

3. Levy Not Subject to Six-Percent Limitation (Debt Levy). Local units are required to levy annually an amount sufficient to pay principal and interest costs for a bonded debt. Bond measures to be paid from future tax levies must first be approved by a majority of those voting unless otherwise provided by law. Proceeds from a debt levy cannot be diverted to another purpose.

COLLECTION

The County Tax Collector extends authorized levies, computes tax rates, bills and collects all taxes and makes periodic remittances of collections to tax levying units. As each year's taxes for all taxing bodies within a county are collected, the money is placed in an unsegregated pool, and each taxing body shares in the pool on the basis of its tax rate, regardless of the actual collection experience within each taxing body. Therefore, in application, the amount of each taxing body becomes a pro rata share of the total tax collection record of all taxing bodies within the County. Thus, an overall collection rate of 90 percent of the Countywide levy indicates a 90 percent tax levy collection for each body.

Taxes are levied and become a lien on July 1st (the lien date for personal property is January 1), and tax payments are due November 15th of the same calendar year. Under the partial payment schedule the first third of taxes are due November 15, the second one-third on February 15 and the remaining one-third on May 15. Prior to 1980-81, taxes were paid in quarterly installments with a final payment on August 15. Since the fiscal year ends June 30, the final August 15 payment made the collection rate for years prior to 1980-81 lower; however this payment was not "delinquent" and was allocated toward the proper levy in the recent tax collection rates. For 1980-81 and thereafter, the collection rate reflects actual current-year levy collections during each fiscal year.

A three-percent discount is allowed if full payment is made by the due date, two-percent for a two-thirds payment. For late payments interest accrues after each tri-mester at a rate of one percent per month. Property foreclosure proceedings are initiated four years after the tax due date.

Tax statements mailed to property owners state the assessed value of property, the tax rate and the amount of taxes due and levied by each local unit. Tax rates, expressed as an amount per $1000 of assessed value, are obtained by dividing the taxable assessed value of a local unit into the taxes levied.

PROPERTY TAX LIMITATION MEASURES

In 1978, 1980, 1982, 1984 and 1986, voters rejected 1.5 percent property tax limitation measures.

In March 1988 a new property tax limitation petition was filed with the Oregon Secretary of State, to place it on the ballot in the 1988 general election. In order to get the measure on the ballot, petitioners had to collect signatures equal to eight percent of the vote for all candidates for governor at the previous general election, which in this case is 84,770 signatures. The petitioners failed to collect the necessary signatures to place it on the ballot.

MULTNOMAH COUNTY
LEVY AND BOND ELECTIONS

Date	Type of Election	Annual Amount	Vote Yes	Vote No	Margins Passed	Margins (Failed)
1982-1983	NONE					
05/15/84	3 year Library Levy	$3,000,000	88,718	69,960	18,758	
05/15/84	3 year Justice Service Levy	5,150,399	49,426	100,061		(50,635)
11/16/84	3 year Justice Service Levy	5,150,399	106,747	123,508		(16,761)
03/31/87	3 year Library Levy	7,500,000	80,887	54,630	26,257	
06/30/87	3 year Justice Service Levy	4,700,000	111,713	40,373	71,340	

Source: Multnomah County

MULTNOMAH COUNTY, OREGON
PROPERTY TAX LEVIES AND COLLECTIONS

Fiscal Year Ended June 30,	Taxes Levied By Assessor	Current Tax Collections	Current Tax Collections as a Percent of Current Levy	Prior Years Taxes Collected	Total Tax Collections	Total Collections as a Percent Current Levy	Uncollected Taxes	Uncollected Taxes as a Percent of Current Levy
1978	$38,109,549	$34,003,354	89.23%	$3,193,517	$37,196,871	97.61%	$4,456,243	11.69%
1979	40,304,482	35,668,338	88.50	3,203,424	38,871,762	96.45	4,765,973	11.82
1980	40,424,329	35,520,314	87.87	3,520,894	39,041,208	96.58	5,347,675	13.23
1981	42,904,248	39,793,930	92.75	3,779,868	43,573,798	101.56	3,635,707	8.47
1982	47,543,942	43,736,638	91.99	1,545,070	45,281,708	95.24	5,049,846	10.62
1983	50,025,494	45,342,988	90.64	2,199,205	47,542,193	95.04	6,485,743	12.97
1984	53,123,896	48,259,914	90.84	2,643,070	50,902,984	95.82	7,447,179	14.02
1985	56,995,750	52,134,520	91.47	3,073,237	55,207,757	96.86	8,006,725	14.05
1986	60,424,180	54,527,828	90.24	4,894,919	59,422,747	98.34	8,496,608	14.06
1987	63,838,905	58,189,614	91.15	5,135,624	63,325,238	99.19	8,060,167	12.62
1988	76,597,569	70,521,578	92.06	3,851,448	74,373,026	97.09	8.987,810	11.73

Source: Multnomah County, Finance Division, Department of General Services.

MULTNOMAH COUNTY, OREGON
ASSESSED VALUE OF TAXABLE PROPERTY

Fiscal Year Ended June 30	Total	Real Property	Personal Property	Public Utility Property
1980	12,869,355,684	11,368,960,279	745,255,072	755,140,333
1981	13,924,531,661	12,580,510,370	624,824,726	719,196,565
1982	14,887,331,455	13,389,028,585	686,337,840	811,965,030
1983	15,864,822,264	14,307,195,137	747,936,063	819,691,064
1984	17,186,890,419	15,482,239,166	797,295,985	907,355,268
1985	18,164,755,289	16,196,940,571	898,302,209	1,069,512,509
1986	18,309,571,239	16,146,729,090	1,015,728,790	1,147,113,359
1987	18,241,997,651	15,962,695,270	1,055,868,659	1,223,433,722
1988	18,248,183,482	15,936,020,210	1,023,969,099	1,288,194,173
1989	18,271,631,304	15,963,391,070	1,004,733,109	1,303,507,125

Source: Multnomah County, Division of Assessment and Taxation

MULTNOMAH COUNTY
MAJOR TAXPAYERS

Company	Product or Service	1989 Assessed Valuation	Percent of County's 1989 Assessed Valuation
Pacific Northwest Bell	Telephone Utility	$432,141,390	2.37%
Portland General Electric	Electric Utility	159,522,348	0.87
Pacific Power & Light	Electric Utility	112,971,700	0.62
Northwest Natural Gas	Natural Gas Utility	87,437,075	0.48
U.S. Bancorp	Banking	72,000,000	0.39
ATT Communications	Communications	59,139,800	0.32
Twelve Hundred Bldg. Assn.	Real Estate	53,225,000	0.29
First Interstate Bank	Banking	50,900,000	0.28
Boeing Company	Airlines	46,586,500	0.25
Wacker Siltronic Corp.	Silicon Wafers	38,730,860	0.21

The 1989 assessed valuation for Multnomah County is $18,271,631,304.
Source: Multnomah County, Division of Assessment & Taxation.

MULTNOMAH COUNTY
REPRESENTATIVE TOTAL PROPERTY TAX RATES FOR 1987-88

	Tax Rate Per $1,000	Percent of Total
City of Portland (Code Area 001)		
Portland School District #1	$16.08	51.8%
City of Portland	7.42	23.9
MULTNOMAH COUNTY	4.39	14.1
Portland Community College	0.92	3.0
Multnomah Education Service District	1.46	4.7
Port of Portland	0.42	1.4
Metropolitan Service District	0.34	0.11
	$31.03	100.0%
City of Gresham (Code Area 026)		
Gresham School Districts	$15.07	52.2%
City of Gresham	5.35	18.5
MULTNOMAH COUNTY	4.39	15.1
Mt. Hood Community College	1.84	6.4
Multnomah Education Service District	1.46	5.1
Port of Portland	0.42	1.5
Metropolitan Service District	0.34	1.2
	$28.87	100.0%

Source: Multnomah County Tax Supervising and Conservation Commission.

MULTNOMAH COUNTY
FINANCIAL INFORMATION

BASES OF ACCOUNTING

Modified accrual accounting is utilized for the General, Special Revenue, Capital Project and Special Assessment Funds. All other funds utilize the accrual basis of accounting. The County's accounting practices conform to generally accepted accounting principals (GAAP), and with the standards of financial reporting developed by the Government Finance Officers' Association of the United States and Canada and its National Council on Government Accounting. In 1984, 1985, and 1986, Multnomah County was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada.

AUDITS

In accordance with Oregon Municipal Audit Law (ORS 297.405-555) an audit is conducted at the end of each fiscal year by independent certified public accountants selected by approval of the Board Chair and the Commissioners. This requirement has been complied with and the financial statements have received an "unqualified opinion" from the auditors. Such an opinion indicates there was no limitation on the scope of the auditor's examination and the financial statements were prepared in accordance with generally accepted accounting principles.

The County audit for fiscal years 1981-82 was performed by Coopers & Lybrand, CPAs, Portland, Oregon. The County audit for fiscal years 1983-84 through 1987-88 were performed by Price Waterhouse, CPAs, Portland, Oregon. The auditors did not review the tables and offer no opinion regarding the tables. A partial copy of the

County's June 30, 1988 audited financial statement is provided in Appendix C of this Official Statement.

BUDGETING PROCESS

Multnomah County prepares annual budgets in accordance with the provision of Oregon law for municipalities with populations exceeding 300,000 and having a Tax Supervising and Conservation Commission (TSCC).

At an advertised public meeting, the budget, prepared by the Chair of the Board, is adopted by the Board of County Commissioners by appropriation categories, i.e., personal services, materials and services, capital outlay and other appropriations by department for each fund.

The budget must be approved by the Board by May 15, and is then submitted to the TSCC. The Commission holds a public hearing and then returns the budget to the County by June 25. Accompanying the budget is a letter of certification with instructions for corrections, recommendations and objections.

The Board is required to respond to the TSCC recommendations and objections. Another public meeting is held at which the Board adopts the final budget, makes appropriations and declares tax levies.

Supplemental budgets may be prepared as needed during the fiscal year utilizing transfers between the appropriation categories which are approved by the Commissioners. Supplemental budgets are considered and adopted by the same process as the regular budget, including public hearings and TSCC review.

Article XI, Section II of the Oregon Constitution sets a six-percent limitation to restrict the dollar amount that can be obtained from property taxes by a local government in any one year without an election. In 1956 a tax base of $11,985,000 was approved by County voters. The tax base increases annually by a growth rate of no more than six percent, unless the voters approve a new tax base. A taxing district may levy any amount in excess of the tax base only after a budget election. The 1989/90 Multnomah County General Fund tax base is $72,095,320.

MULTNOMAH COUNTY
SUMMARY OF 1989-90 APPROVED BUDGET
(Dollars in Thousands)

Fund	Allocation	Major Revenue Sources [1]	Amount	Percent of Fund
General	$ 131,158	Taxes	87,935	67.0
		Cash Transfers	13,025	9.9
		Intergovernmental	6,864	5.2
Road	37,046	Fund Balance	9,751	26.3
		Taxes	7,400	20.0
		Intergovernmental Revenues	16,855	45.5
Emergency Communications	203	Intergovernmental Revenues	200	98.5
Recreational Facilities	469	Service Charges	450	95.9
Bicycle Paths Construction	607	Cash Transfers	265	43.7
		Fund Balance	320	52.7
Federal/State Program	82,334	Intergovernmental Revenues	59,312	72.0
		Cash Transfers	21,419	26.0
County School	1,408	Taxes	200	14.0
		Cash Transfer	1,198	85.1
Tax Title Land Sales	728	Taxes	612	84.1
		Interest	116	15.9
Animal Control	1,858	Licenses/Permits	334	18.0
		Service Charges	106	5.7
		Cash Transfers	1,394	75.0
Serial Levy	7,581	Taxes	7,581	100.0
Willamette River Bridges	6,475	Fund Balance	3,167	48.9
		Cash Transfers	3,040	46.9
Library Serial Levy	7,241	Taxes	7,241	100.0
Cable Television	5,469	Fund Balance	4,549	83.2
		Licenses/Permits	544	9.9
		Interest	376	6.9
County Fair	548	Fund Balance	45	8.2
		Intergovernmental Revenues	56	10.2
		Fair Revenues/Racing Revenue	447	81.6
Telephone	1,656	Service Charges	325	19.6
		Service Reimbursements	1,119	67.6
Convention Center	2,968	Excise Taxes	2,968	100.0
Inmate Welfare Fund	652	Inmate Welfare Fees	649	99.5
Corner Preservation	386	Service Fees	230	59.6
		Fund Balance	156	40.4
Capital Lease Retirement	2,622	Service Reimbursement	2,402	91.6
Lease Purchase	11,505	Certificate Proceeds	11,505	100.0
Assessment District Operating	159	Service Charges	29	18.2
		Cash Transfers	122	76.7
Assessment District Bond Sinking	1,699	Fund Balance	1,269	74.7
		Service Charges	310	18.2
		Interest	120	7.1
Data Processing	5,403	Service Reimbursements	4,992	92.4
Insurance	14,844	Fund Balance	4,460	30.0
		Service Reimbursements	8,996	60.6
Fleet Management	4,228	Fund Balance	1,234	29.2
		Service Reimbursements	2,824	66.8
TOTAL	$ 329,251			

[1] Summarizes revenue sources greater than five percent of fund.
Source: County 1989-90 Approved Budget.

MULTNOMAH COUNTY
SCHEDULE OF INSURANCE

Insurance Company	Coverage	Limits	Deductible	Premium	Expiration
American Protection Insurance Co. 3ZG003448-0	PROPERTY POLICY			$49,664	10-02-91
	Named Perils--Blanket Bldg. & Equip at Specified HPR Locations	$81,603,000	$ 7,500		
	Difference in Conditions--All Other Perils excluding Earthquake & Flood	25,000,000	25,000		
	Flood Coverage	25,000,000	100,000		
	Earthquake	25,000,000	2% per occurrence		
	Rental Value	604,000	7,500		
	Contingent Liability, Incr. Costs	2,000,000	7,500		
	Extra Expense	1,600,000	7,500		
	Computer Equip., Kelly Building	1,000,000	7,500		
American Alliance CH008-06-17-02	PROPERTY POLICY			30,697	10-02-89
	Blanket Bldg. & Equip. except IRI Locns. & Edgefield All Risk excl. EQ & Flood	29,625,368	10,000		
Chubb	COMPREHENSIVE BOILER & MACHINERY POLICY	1,000,000	250	5,242	07-02-91
New Hampshire Company DMO255683	HULL & MACHINERY MARINE POLICY	411,920	1,000	6,316	10-02-89
Safety Mutual SP 1329 OR	EXCESS WORKERS' COMPENSATION POLICY	10,000,000	500,000	35,990	07-01-89
Hartford Insurance Co. PEBZE 67 13	BLANKET FAITHFUL PERFORMANCE BOND	500,000	2,500	4,453	01-01-90
Hartford Insurance Co. 5070588	ASSESSOR & FINANCE DIRECTOR BOND	500,000 each	nil.	4,250	01-01-90
Hartford Insurance Co.	PUBLIC GUARDIAN	500,000 each	nil.	2,500	until cancelled
St. Paul Insurance	DEQ LICENSE BOND	1,000	nil.	188	01-16-91
St. Paul Insurance	DEQ LICENSE BOND	1,000	nil.	188	01-01-91
Fireman's Fund	DEQ LICENSE BOND	1,000	nil.	250	01-01-90
Fireman's Fund	DEQ LICENSE BOND	1,000	nil.	250	01-01-90
Fireman's Fund	DEQ LICENSE BOND	1,000	nil.	250	01-01-90
Fireman's Fund	DEQ LICENSE BOND	1,000	nil.	250	02-21-90

Source: County Insurance Agent.

MULTNOMAH COUNTY
GENERAL FUND
CONSECUTIVE BALANCE SHEETS
As of June 30

ASSETS	**1984**	**1985(1)**	**1986**	**1987**	**1988**
Cash and Investments	$ 6,158,538	$15,993,512	$ 6,705,308	$10,605,999	$ 6,216,553
Receivables:					
Taxes	7,154,443	7,782,737	8,148,235	7,688,694	7,999,082
Accounts	1,164,366	1,215,105	989,682	1,416,946	1,260,527
Interest					14,425
Contracts	82,866	74,065	77,166	398,910	373,518
Advances	158,748	--	--	16,564	42,508
Due from other funds	1,621,485	1,303,500	1,303,500	3,500	3,500
Inventories	574,533	546,063	490,434	469,729	646,222
TOTAL ASSETS	$16,914,979	$26,914,982	$17,714,325	$20,600,342	$16,556,335

LIABILITIES AND FUND EQUITY					
Liabilities:					
Payroll payable	$ 470,878	$ 481,311	$ 520,328	$ 520,328	$ 526,906
Notes payable	--	--	15,000	3,390,000	10,000
Accounts payable	2,020,820	7,039,032	2,532,972	2,872,944	2,193,761
Interest payable	--	--	1,021	160,375	717
Deferred revenues	6,635,005	7,185,879	7,159,888	7,380,753	7,365,588
Liability to employees under deferred compensation plan	4,002,486	5,497,167	--	--	--
TOTAL LIABILITIES	$13,129,189	$20,203,389	$10,229,209	$14,324,400	$10,096,972
Fund Equity:					
Undesignated	3,785,790	6,711,593	7,485,116	6,275,942	6,459,363
TOTAL FUND EQUITY	3,785,790	6,711,593	7,485,116	6,275,942	6,459,363
TOTAL LIABILITIES AND FUND EQUITY	$16,914,979	$26,914,982	$17,714,325	$20,600,342	$16,556,335

(1) Cash and accounts payable balances are high due to State Court payment of $4,393,552 not paid until July 1, 1985 instead of June 30, 1985.

Source: Derived from audited annual financial statements.

MULTNOMAH COUNTY
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES

	1983-84	1984-85	1985-86	1986-87	1987-88
REVENUES					
Taxes	$ 55,524,340	$ 60,259,615	$ 65,113,791	$ 69,560,726	$ 77,371,505
Licenses and permits	890,157	611,595	1,307,207	712,131	715,471
Intergovernmental revenue	4,050,024	4,379,867	4,264,249	4,427,327	5,556,111
Charges for services	1,604,872	2,292,585	4,362,570	5,104,717	4,755,680
Fines and forfeitures	152,155	2,265,804	--	---	---
Interest income	--	--	2,028,938	2,140,079	2,285,675
Other revenues	9,233,087	6,189,269	3,903,759	4,407,713	4,800,863
Total revenues	71,454,635	75,998,735	80,980,514	86,352,693	95,485,305
EXPENDITURES					
Current					
Current government	17,252,314	19,391,982	20,227,271	20,497,038	21,088,914
Health and social services	3,925,895	4,124,835	4,039,952	4,199,862	7,813,051
Public safety and judicial	34,191,539	33,310,335	33,885,840	36,662,391	35,290,951
Community services	8,589,214	11,222,554	12,038,259	11,578,091	18,083,393
Capital outlay	1,159,989	1,737,528	3,563,507	2,608,045	2,469,091
Debt service					
Principal	41,058	44,753	25,048,781	53,171	---
Interest	312,750	309,055	1,579,420	1,223,124	444,327
Total expenditures	65,472,759	70,141,042	100,383,030	76,821,722	85,149,727
Excess of revenues over (under) expenditures	5,981,876	5,857,693	(19,402,516)	9,530,971	10,335,578
OTHER FINANCING SOURCES (USES)					
Operating transfers in	8,611,058	9,269,459	9,393,540	4,760,164	7,793,934
Operating transfers (out)	(41,681,373)	(37,201,349)	(14,217,501)	(15,500,310)	(17,946,092)
Tax Anticipation Notes	30,000,000	25,000,000	25,000,000	--	---
Plant and Line System Fund	--	--	--	--	---
Total other financing sources (uses)	(3,070,315)	(2,931,890)	20,176,039	(10,740,146)	10,152,158
Excess of revenues and other sources over (under) expenditures and other uses	2,911,561	2,925,803	773,523	1,209,175	183,420
Fund Balance - Beginning July 1	1,238,875	3,785,790	6,711,593	7,485,117	6,275,942
Restatement for vacation accrual	(364,646)	--	--	--	---
Fund Balance Restated - Beginning July 1	874,229	--	--	--	---
Fund Balance - Ending June 30	$ 3,785,790	$ 6,711,593	$ 7,485,116	$ 6,275,942	$ 6,459,363

Source: Derived from audited annual financial statements.

MULTNOMAH COUNTY
CURRENT STATEMENT OF REVENUES AND EXPENDITURES
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1989[1]
(in $000)

REVENUES	Budgeted	Actual(2)
Taxes	$ 82,036	$ 84,000
Licenses and Permits	795	805
Intergovernmental Revenues	6,468	5,700
Charges for Services	5,029	4,600
Interest Income	1,570	1,600
Other Revenue	7,657	5,900
Total Revenues	103,558	102,605
Transfers from other Funds	12,379	12,300
Tax Anticipation Notes	9,000	9,000
Beginning Fund Balance	7,912	6,986
Total Resources	132,849	130,891
EXPENDITURES		
Human Services	8,986	8,200
Justice Services	42,646	40,200
Environmental Services	10,131	8,800
General Services	11,239	11,200
Nondepartmental	22,046	21,800
Capital Outlay	4,535	2,900
Operating Contingency	1,773	0
Total Expenditures	101,356	93,100
Operating Transfers Out	31,493	31,400
Total Expenditures and Transfers	$ 132,849	$ 124,500

1Actual through April 30, 1989, May and June estimated.
2Projected ending fund balance is $6,391,000.

Source: Multnomah County.

MULTNOMAH COUNTY

GENERAL INFORMATION

Multnomah County is located in northwestern Oregon at the confluence of the Columbia and Willamette rivers, approximately 110 river miles and 80 highway miles from the Pacific Ocean. The County covers 457 square miles, most of which lies in the Willamette Valley, between the Tualatin Mountains west of the Willamette River and the Cascade Mountains to the east. The elevation ranges from 77 feet above sea level in Portland to 322 feet in Gresham and 1,224 feet at Big Bend Mountain in the Cascade foothills.

Early pioneers began settling the area in the 1840s. Portland was founded in 1851, and the County was incorporated in 1854, five years before the state was admitted to the Union.

POPULATION

Multnomah County is one of four counties that make up the Portland Primary Metropolitan Statistical Area (PMSA). The other three counties are Clackamas, Washington and Yamhill, all in Oregon. The Portland PMSA is the largest metropolitan area in Oregon, with a population of over 1.14 million. Multnomah County is the most populous county in the state with a 1988 population of 570,500.

Portland and Gresham are the largest incorporated cities in the County. Other cities include Fairview, Maywood Park, Troutdale and Wood Village.

LAND USE PLANNING

Oregon state law requires that comprehensive land use planning be done at the city and county levels. To provide common direction and consistency within each city and county comprehensive plan, the Oregon Legislature directed the Land Conservation and Development Commission (LCDC) to adopt statewide planning goals and guidelines. All zoning and development within a city or county must conform to the comprehensive plan for that area.

Multnomah County submitted its comprehensive plan to LCDC for approval in 1979. LCDC ordered changes in the plan, which were made, and the plan was resubmitted in 1980. LCDC approved the plan in July 1980. An updated comprehensive plan is now being formulated.

As part of a comprehensive plan, an urban growth boundary for the year 2000 must be established. This boundary is designed to contain urban sprawl and should encompass adequate land in each zoning category to support predicted population growth. In the Portland metropolitan area, the Metropolitan Service District has responsibility for adoption, amendment and maintenance of a regional urban growth boundary. Local comprehensive plans must conform to the regional growth boundary.

EMPLOYMENT

Current employment data are available for the Portland Primary Metropolitan Statistical Area only, which consists of Multnomah, Washington, Clackamas and Yamhill counties. However, until 1985, the Portland SMSA included Clark County in Washington and did not include Yamhill County. Thus, employment and unemployment data before 1985 are not comparable with current data. In February 1988 the raw unemployment rate in the PMSA was 5.6 percent.

The major trend in the Portland economy since 1977 has been toward greater diversification. Employment in manufacturing, construction, mining and government is proportionately lower in Portland than in the United States. But employment in trade, services, finance, insurance, real estate and transportation is proportionately greater in Portland than in the United States. Between 1977 and 1987, employment in trade, service, finance, insurance and real estate increased by 69,600. This increase accounted for 74 percent of total growth in non-agricultural employment.

The resident labor force in the Portland PMSA numbered 599,500 persons in 1987.

In 1987, manufacturing employment accounted for 17.0 percent and non-manufacturing 83.0 percent, of total wage and salary employment.

TRADE

Employment in wholesale and retail trade accounted for 26.2 percent of the jobs in the Portland PMSA in 1987, making this the largest employment sector. The value of retail trade totaled $8.9 billion in the PMSA in 1986, approximately 50% of the retail trade in the State.

According to the 1982 Census of Wholesale Trade, the most recent, the Portland area had $22 billion of wholesale trade in 1982. In the states west of Colorado, this places Portland behind only Los Angeles-Anaheim and San Francisco in volume of sales. The Portland area (Multnomah, Washington, and Clackamas counties) had $15 billion of wholesale sales, ranking seventh in the United States, and second on the West Coast, after Los Angeles.

Strength in domestic warehousing and distribution owes to Portland's geographic location at the hub of interstate freeways and railroads in the Pacific Northwest. International trade further enhances the domestic distribution business in Portland. Being located along the Columbia River with a deep draft channel to the Pacific Ocean has made Portland one of the West Coast's leaders in yearly export tonnage.

Portland's air, water and rail facilities are a focal point of import and export trade for Oregon, southwestern and eastern Washington, and a large portion of the inland United States. Principal commodities exported are grains and forest products. Imports are primarily automobiles, consumer goods and metal products. Asia is the dominant foreign trade market of Portland; the most prominent countries in terms of value of trade are Japan, Korea and Taiwan.

Service and Miscellaneous This sector is the second largest in the Portland PMSA, with 24.6 percent of the jobs in 1987, reflecting Portland's importance as a service center for the region.

Manufacturing Employment in manufacturing accounted for 17.0 percent of the jobs in the Portland PMSA in 1987, making it the third largest sector. Decreases in the wood products and transportation equipment have been offset by growth in the electrical equipment and instrument segments.

The state's economy is largely based on the lumber and wood products industry, which accounts for about 32 percent of the state's manufacturing employment, and on food and kindred projects, which accounts for about 12 percent. The Portland economy is less dependent on these sectors (8.3 and 8.8 percent) because of its increasing diversification. The three most important manufacturing sectors in the Portland PMSA are instruments and related products, machinery, and electrical equipment and supplies.

Government The fourth largest sector in the Portland PMSA is government, with 13.9 percent of the jobs in 1987. Local government is the largest of the governmental employers, including school districts, counties, cities and special districts.

UTILITIES

Portland General Electric and Pacific Power and Light companies supply electric power to the County. Northwest Natural Gas Company distributes gas to the area. Telephone service is provided by Pacific Northwest Bell Telephone and General Telephone Northwest companies.

PUBLIC FACILITIES

Sewers Three sanitary sewer districts and four cities provide sewer service to urban areas, including some unincorporated parts of the County.

Most of the unincorporated area between Portland and Gresham is unsewered and relies on cesspools and septic tanks for sewage disposal. In 1984 the Oregon Environmental Quality Commission found that a threat to drinking water existed within a portion of that area, and in April 1986 the Commission placed the area under order to construct sewage facilities.

A 1985 study of the sewerage needs of mid-Multnomah County area estimated that needed facilities would cost $362,307,000, including both public and private portions. The study also set forth a plan to implement the improvements by the year 2005. A financing plan has been developed, consisting of Bancroft (assessment) bonds, revenue bonds and private sector financing.

Water Eleven water districts and nine private water companies supply water to the unincorporated portions of the County. In urban areas, city water departments provide water service. Portland's 102-square-mile Bull Run Watershed, located near Mt. Hood, is a major source of water, not only for the City of Portland but also for other water districts. Water is fed to the City through three 25-mile-long conduits, with a total capacity of 225 million gallons per day. A groundwater backup system developed in the 1970s consists of a well field, pump station and transmission lines located near the Columbia River. This system can supply 86 million gallons per day. Portland's reservoir capacity is 21 billion gallons. Groundwater supplies the remainder of the County's water system needs. Most systems have enough reservoir capacity for immediate population growth, according to the County's draft Comprehensive Framework Plan (1982 update), but expected growth in the next 25 years will require reservoir expansion and additional water sources.

Fire Protection Thirteen fire districts, in addition to city fire departments, provide adequate fire protection in most areas of the County, except in rural areas. Sauvie Island and the communities of Dodson and Warrendale have fire districts but have levied no taxes for equipment; without fire protection, several homes and a school have been lost in the past few years.

Police The Multnomah County Sheriff's office provides police protection throughout the County. Portland, Gresham and Troutdale City police departments serve those needs within their boundaries; Maywood Park and Wood Village contract with the County Sheriff's office for police coverage. The Portland Bureau of Emergency Communications provides central dispatching for all of the County's emergency services, including rural and urban police and fire, operating with a 911 emergency call system.

Education Fourteen school districts provide elementary and secondary education in the County; the largest of these is the Portland School District. The 1986-87 average daily attendance at all these schools was approximately 75,700.

Mt. Hood Community College in Gresham and Portland Community College provide junior college training and are part of the state's community college system. Institutions of higher learning include Portland State University and the Oregon Health Sciences University, both of which are a part of the Oregon System of Higher Education; independent colleges such as Reed College and Lewis and Clark College; and church-affiliated institutions such as the University of Portland, Warner Pacific College and Columbia Pacific College.

TRANSPORTATION

The metropolitan area is a leading warehousing and distribution center in the Pacific Northwest, serving a market area of approximately seven million people. Located at the head of deep-water navigation on the Columbia River system, it has substantial geographic and economic advantages for the shipment of freight.

In tonnage of total waterborne commerce, Portland is ranked as the third largest port on the West Coast, after Long Beach and Los Angeles. Exports include wheat and barley, forest products (logs, lumber, plywood and wood chips), pulp and paper, scrap metal and aluminum products. Imports include ore (limestone, iron ore and alumina), iron and steel products, petroleum products, salt, automobiles and trucks.

Upstream from Portland, the Columbia River provides the only water route through the Cascade Mountains to the agricultural area of eastern Oregon and Washington and northern Idaho. In addition, the Columbia River Gorge forms a corridor through the Cascades, which, because it is level, provides an economical rail and highway route between Portland and the region east of the mountains.

The metropolitan area also serves the Willamette River Valley, which extends approximately 145 miles south and is a diversified and productive agricultural region and food processing center. Interstate Highway 5 traverses the valley, connecting the region with metropolitan areas to the north and south. Interstate Highway 84 begins in Portland and is a major connection with regions to the east. Three transcontinental railroads serve the metropolitan area.

The Portland International Airport, located in the north central part of the County, is operated by the Port of Portland and is served by major national and international airlines. Over five million passengers passed through the airport in 1986. Also operated by the Port are feeder airports near Hillsboro and Troutdale. A third feeder airport is planned for the Clackamas County area, with construction expected to begin in 1988.

The Tri-County Metropolitan Transportation District (Tri-Met), the regional public transit agency, provides bus service throughout the County. Tri-Met's new light-rail system (MAX) began operation in the fall of 1986 with the opening of the 15-mile line between downtown Portland and the City of Gresham to the east.

TOURISM AND RECREATION

Portland serves as the center of the state's tourism industry, which is the third largest industry. Attractions include the Pacific Coast, the Cascade and Coast mountain ranges, and the wilderness areas of eastern and southern Oregon. Sightseeing, hunting, fishing, boating, skiing, hiking, backpacking and mountain climbing are among the activities that draw visitors to the state each year. According to the Oregon Tourism Division, in 1985, direct spending by visitors to Oregon amounted to $2.6 billion. Expenditures by domestic and foreign travelers in the state that year generated approximately $90 million in state and local tax revenues.

Within the County, Metro's Washington Park Zoo, the Oregon Museum of Science and Industry, the Rose Garden and the Japanese Garden provide recreation in the summer and throughout the year. Other activities include boating on the Willamette and Columbia rivers, attending the parade and other events of the annual Rose Festival, and taking part in the annual Mount Hood Festival of Jazz.

Major cultural attractions include the Portland Art Museum and many small galleries; the Portland Opera, the Oregon Symphony Orchestra, the Portland Youth Philharmonic, and many other musical organizations; and the Oregon Historical Society Museum.

Accommodations for tourists and other visitors to the metropolitan area include nineteen major hotels and motels, with 11,000 first-class rooms. Major resorts in the state outside the metropolitan region include Sunriver Lodge and Resort, Salishan Lodge, Kah-Nee-Ta Resort and Convention Center, The Inn at Spanish Head, Timberline Lodge and the Flying "M" Ranch.

NATURAL RESOURCES

Mineral and aggregate deposits in the County include stone, crushed rock, sand and gravel. The metropolitan area is Oregon's leading producer and consumer of these resources. However, if demand, for mineral and aggregate remains roughly the same, existing sites will be depleted by the year 2015, according to the draft Comprehensive Framework Plan.

About half of the commercial timber lands in the County are in the Mt. Hood National Forest; in 1980, about 81 percent of the County's timber harvest was from that forest. The other half of the timber lands is in the northwest part of the County and in the area between the Sandy River and the National Forest boundary. Multnomah County has 0.7 percent of the state's commercial timber.

The lumber industry is Oregon's largest industry, but its importance in Multnomah County's economy is not as great as for other parts of the state. Lumber and wood products employment accounted for 8.8 percent of all manufacturing jobs and 1.5 percent of all employment in the Portland PMSA in 1986.

AGRICULTURE

Agriculture is Oregon's second largest industry and is still an important factor in Multnomah County's economy, although croplands have been lost to urban uses as the metropolitan area expanded. In 1978, the year of the last U.S. Agricultural Census, 42,894 acres (15 percent) of the County was being farmed. That was down from 70,792 acres in 1969. Farm income has been increasing over the past ten years, and it is expected to continue this trend, according to the draft Comprehensive Framework Plan (1982 update). Land use controls have limited the changes from agricultural to urban uses in recent years.

Major crops include small fruits and berries, nursery stock, fresh market produce and processing vegetables, grains and hay. A number of large wholesale nurseries located in the area serve national markets. In 1987, Oregon State University Extension Service estimated the value of crops and livestock sales within Multnomah County at $41,935,000.

HOUSING

According to the 1980 Census, there were 245,970 housing units in Multnomah County. Detached dwellings on single lots are the most common form of housing, and 53.7 percent of housing was owner occupied. The 1987 vacancy rate for all types of dwellings in the County was 4.2 percent.

INFORMATION SOURCES

Historical data have been collected from generally accepted standard sources, usually from public bodies. In Oregon, data are frequently available for counties and also, to a lesser degree, for cities. This statement presents data for Multnomah County and for the Portland Primary Metropolitan Statistical Area.

ECONOMIC AND DEMOGRAPHIC TABLES

The tables that follow provide more information about the economic and demographic nature of the County.

MULTNOMAH COUNTY
PORTLAND PMSA
POPULATION ESTIMATES

	State of Oregon	Portland Metropolitan Area 1	Multnomah County	Portland	Gresham	Other Incorporated Cities 2
1977	2,396,100	968,200	556,400	384,500	26,000	6,990
1980[3]	2,639,915	1,053,100	562,300	370,000	33,230	10,870
1981	2,660,735	1,052,700	561,900	372,000	33,920	11,210
1982	2,656,185	1,055,300	564,500	367,000	34,375	11,630
1983	2,635,000	1,058,500	557,500	365,000	34,340	11,705
1984	2,660,000	1,068,800	562,300	371,500	36,370	12,055
1985	2,675,800	1,078,000	561,800	379,000	37,480	12,160
1986	2,661,500	1,087,700	566,200	398,160	42,715	12,430
1987	2,690,000	1,097,100	562,000	419,810	55,530	12,435
1982-87 Compounded Annual Rate of Change	0.3%	0.8%	-0.1%	2.7%	10.1%	4.9%

1. Includes Multnomah, Clackamas, and Washington counties but not Clark County, Washington.
2. Includes Fairview, Maywood Park, Troutdale and Wood Village.
3. 1980 U.S. Census figures are as follows:

Portland PMSA	1,050,367
Multnomah County	562,640
Portland	366,383
Gresham	33,005
Other Incorporated Cities	10,993

Source: Under State law, the State Board of Higher Education must estimate annually the population of Oregon cities and counties so that shared revenues may be properly apportioned. The Center for Population Research and Census at Portland State University performs this statutory duty.

MULTNOMAH COUNTY
PORTLAND PMSA
AVERAGE ANNUAL UNEMPLOYMENT
AS A PERCENT OF LABOR FORCE

Year	Portland PMSA	Oregon	United States
1974	6.2%	7.5%	5.6%
1975	9.5	10.6	8.5
1976	8.7	9.6	7.7
1977	6.8	7.3	7.0
1978	5.2	6.0	6.0
1979	5.4	6.8	5.8
1980	6.2	8.2	7.1
1981	7.9	9.7	7.6
1982	10.1	11.5	9.7
1983	10.1	10.8	9.6
1984	7.9	9.4	7.5
1985	6.2	7.8	6.7
1986	6.7	7.8	6.9
1987*	(1)	(1)	(1)
February 1988	5.6	7.2	6.2

1. Average annual rates for 1987 are not available at this time.
2. February 1988 figures are raw rates. Seasonally adjusted rates for Oregon and the U.S. were 6.2 and 5.7 percent, respectively. Seasonally adjusted rates are not available on a monthly basis below the state level.

Source: State of Oregon Employment Division, Department of Human Resources.

MULTNOMAH COUNTY
PORTLAND PMSA(1)
LABOR FORCE 1976 - 86

NOTE: The Portland Primary Metropolitan Statistical Area (PMSA) includes Clackamas, Multnomah, Washington and Yamhill counties. Data for 1985 are not comparable to prior years because of the inclusion of Yamhill County and the exclusion of Clark County, Washington.

Year	Resident Civilian Labor Force (000)	Unemployment (000)	Percent of Labor Force	Total Employment (2) (000)
1976	517.3	45.2	8.7%	472.1
1977	541.1	36.7	6.8	504.4
1978	576.1	57.0	5.2	545.9
1979	589.9	31.8	5.4	558.1
1980	624.9	38.8	6.2	586.1
1981	659.4	52.4	7.9	607.1
1982	659.1	66.5	10.1	592.6
1983	615.5	60.1	9.8	555.4
1984	600.6	48.2	8.0	552.4
1985	594.7	44.0	7.4	550.7
1986	608.1	43.8	7.2	564.3
1987	599.5	33.4	5.3	632.9

1 The Portland Primary Metropolitan Statistical Area (PMSA) includes Clackamas, Multnomah, Washington and Yamhill counties. Data for 1985 are not comparable to prior years because of the inclusion of Yamhill County and the exclusion of Clark County, Washington.

2 Includes non-agricultural wage and salary, self-employed, unpaid family workers, domestics, agricultural workers and labor disputants.

Source: State of Oregon Department of Human Resources, Employment Division.

MULTNOMAH COUNTY
MAJOR EMPLOYERS IN METROPOLITAN AREA

Company	Principal Products/Services	1987 Employment	1988 Employment
Tektronix, Inc.	Electronic instruments	9,509	11,125
Intel Corp.	Semiconductor integrated circuits	3,500	3,000
Freightliner Corp.	Heavy-duty trucks	2,700	2,700
Precision Castparts	Steel castings	2,500	2,876
James River Corp.	Pulp and paper mills, packaging	---	4,040
Boeing of Portland	Aircraft frame structures	1,650	1,700
Nike	Sports shoes and apparel	1,200	1,366
Oregonian Publishing Co	Newspaper publishing	1,127	920
Pendleton Woolen Mills	Men's and Women's apparel	1,000	1,097
Omark Industries, Inc.	Sawchains and power tools	1,000	928
Floating Point Systems, Inc.	Computer processing units	850	800
Jantzen, Inc.	Sportswear and swimwear	620	1,200

NON-MANUFACTURING EMPLOYERS

Fred Meyer, Inc.	Retail variety chain	6,534	7,770
U.S. Bancorp	Bank and holding company	3,637[1]	3,756
Pacific Northwest Bell	Communications utility	3,600	3,200
Kaiser Permanente	Hospitals and clinics	3,587	4,069
Healthlink	Association of 5 hospitals	--	4,500
Meier & Frank Co.	Department stores	3,500	2,900
First Interstate Bank	Bank	2,848	3,920
Providence Hospitals	Association of 2 hospitals	2,550	3,900
Safeway Stores	Grocery chain store	2,382	2,400
Portland General Electric	Electric utility	2,303	3,167
PacifiCorp	Electricity, mining, telecommunications	2,200	4,388
Good Samaritan Hospital & Medical Center	Hospital	2,007	2,676
Nordstrom	Retail specialty store	1,600	1,477
Blue Cross & Blue Shield of Oregon	Medical Insurance	1,484	1,577
Pay Less Drug Stores	Retail drug/variety store chain	1,245	1,350
Red Lion Inns	Hotel/motel chain	--	1,700
Northwest Natural Gas	Utility	923	896
General Telephone Co.	Telephone utility	800	1,040
Portland Adventist Medical Center	Hospital	--	1,031
Benjamin Franklin Savings & Loan	Savings and loan;	--	1,181
Standard Insurance	Insurance	--	942

PUBLIC EMPLOYERS

Federal Government:	14,200	16,519
State Government:	9,900	10,616
Local Government:		
Portland School District	4,900	6,014
City of Portland	4,200	4,733
Tri-Met	1,550	1,600

[1] FTE.

Source: Chamber of Commerce. Contact with each employer. Employment Division, Oregon State Department of Human Resources.

MULTNOMAH COUNTY
RETAIL TRADE
(in $000)

Year	Multnomah County	Oregon
1978	2,387,709	8,470,146
1979	2,868,495	7,189,401
1980	3,207,471	8,946,209
1981	3,405,291	13,861,576
1982	3,626,724	14,487,767
1983	3,704,561	14,879,990
1984	3,815,310	14,267,550
1985	4,061,500	15,159,386
1986	4,316,460	15,872,208
1978-86 Compounded Annual Rate of Change:	7.7%	8.2%

Sources: Sales & Marketing Management, Survey of Buying Power.

MULTNOMAH COUNTY
INCOME ESTIMATES

Year	Total Personal Income (in millions)	Per Capita Income			Median Household Effective Buying Income
		Multnomah County	State of Oregon	USA	
1979	$ 5,795	$ 10,408	$ 10,481	$ 9,033	$ 17,480
1980	6,398	11,393	11,421	9,919	18,007
1981	6,571	11,622	12,372	10,949	19,568
1982	6,624	11,729	12,479	11,481	20,125
1983	6,904	12,318	12,930	12,098	21,192
1984	7,491	13,334	13,825	13,114	23,118
1985*	NA	14,349	14,713	13,907	21,463
1986*	NA	14,962	15,437	14,641	22,636

*The U.S. Department of Commerce is revising its method of calculating personal income and has not updated 1985 or 1986 data on the County level.

Source: U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business. Sales & Marketing Management, Survey of Buying Power.

MULTNOMAH COUNTY
BUILDING PERMITS

MULTNOMAH COUNTY

Year	Single Family	Multi-Family	Total Residential Costs: Construction and Alterations (in $000)	Total Non-Residential Costs: Construction and Alterations (in $000)
1979	1,785	1,746	$167,789	$202,156
1980	1,355	1,371	138,364	257,136
1981	971	577	103,500	261,494
1982	558	538	68,714	188,660
1983	963	363	110,478	169,650
1984	545	199	53,739	79,041
1985	757	316	79,505	201,411
1986	846	429	94,498	215,927
1987	854	1,106	113,507	186,435

CITY OF PORTLAND

1979	624	1,077	94,344	152,107
1980	519	864	78,271	210,411
1981	406	314	57,851	232,729
1982	193	287	39,183	158,763
1983	347	256	65,467	131,553
1984	233	89	28,432	55,962
1985	346	237	44,822	182,526
1986	473	200	56,911	176,956
1987	535	857	76,655	144,204

CITY OF GRESHAM

1979	360	158	20,154	11,888
1980	312	204	20,663	6,669
1981	225	37	13,848	3,859
1982	135	71	9,590	17,994
1983	332	24	20,426	17,587
1984	177	28	11,409	2,754
1985	197	0	14,411	6,089
1986	208	211	23,147	23,346
1987	231	209	25,094	35,044

UNINCORPORATED PARTS OF MULTNOMAH COUNTY

1979	569	409	79,456	35,881
1980	400	289	31,748	36,405
1981	267	208	27,004	22,835
1982	110	172	18,572	11,084
1983	184	75	19,047	20,220
1984	114	82	12,542	7,083
1985	168	75	17,667	11,430
1986	127	10	12,391	14,259
1987	54	34	9,267	3,981

Source: Oregon Department of Commerce, Housing Division.

TAX EXEMPTION

FEDERAL AND STATE OF OREGON TAX-EXEMPT STATUS

Basic Opinion of Bond Counsel. In the opinion of Bond Counsel, under existing laws, court decisions, rulings and regulations: (i) assuming continuing compliance by the County with its covenants relating to the federal tax-exempt status of the Interest Components evidenced by the Certificates, that portion of each Lease Payment due under the Agreement designated as and constituting an Interest Component, including any original issue discount properly allocable to the Owners of the Deferred Interest Certificates, is not includable for federal income tax purposes in the gross incomes of the Owners of the Certificates; and (ii) that portion of each Lease Payment due under the Agreement designated as and constituting an Interest Component, including any original issue discount properly allocable to the Owners of the Deferred Interest Certificates, is exempt from present personal income taxes imposed by the State of Oregon. A copy of the form of opinion to be rendered by Bond Counsel with respect to the Certificates is included as Appendix C to this Official Statement.

If the County fails to continuously comply with its covenants relating to the federal tax-exempt status of the Interest Components evidenced by the Certificates, the Interest Components, including any original issue discount properly allocable to the Owners of the Deferred Interest Certificates, evidenced by the Certificates could become includable for federal income tax purposes in the gross incomes of the Owners of the Certificates, which includability in gross income could be retroactive to the date of issuance of the Certificates.

Furthermore, in the event the Facilities are sold or re-leased by the Escrow Agent (regardless of whether such sale or re-leasing results from the occurrence of an Event of Default or termination of the Agreement due to non-appropriation), or in the event the Agreement is terminated for any reason, the Interest Components evidenced by the Certificates, including any original issue discount properly allocable to the Owners of the Deferred Interest Certificates, could become: (i) includable for federal income tax purposes in the gross incomes of the Owners thereof; and (ii) subject to personal income taxes imposed by the State of Oregon.

Not Private Activity Bonds. In the opinion of Bond Counsel, assuming the continuing compliance by the County with its covenants regarding the use of the proceeds of the Certificates and the Facilities financed therefrom, the Certificates are not "private activity bonds" as defined in section 141 of the Internal Revenue Code of 1986, as amended (the "Code").

Federal Alternative Minimum Taxes. In the opinion of Bond Counsel, interest on the Certificates will not be subject to the federal alternative minimum tax imposed on individuals. However, in the opinion of Bond Counsel, for purposes of computing the alternative minimum tax imposed on corporations (as defined for federal income tax purposes), interest on the Certificates, including any original issue discount properly allocable to the Owners of the Deferred Interest Certificates, is taken into account in determining adjusted net book income (adjusted current earnings for taxable years beginning after December 31, 1989).

Certificates Not Designated Qualified Tax-Exempt Obligations. The Certificates have not been designated as "qualified tax-exempt obligations" under Section 265(b)(3) of the Code. As a consequence, in the opinion of Bond Counsel in the case of certain financial institutions (within the meaning of Section 265(b)(5) of the Code) no deduction is allowed for purposes of federal income taxation for any portion of such financial institutions' interest expense allocable to interest on the Certificates.

Other Federal and State Tax Consequences. Prospective investors should be aware of the following federal income tax consequences that may result from an investment in the Certificates:

(i) Section 265 of the Code denies a deduction for interest on indebtedness incurred or continued to purchase or carry the Certificates or, in the case of certain financial institutions, that portion of such financial institution's interest expense allocated to interest on the Certificates.

(ii) With respect to insurance companies subject to the tax imposed by Section 831 of the Code, Section 832(b)(5)(B)(i) of the Code reduces the deduction for loss reserves by 15 percent of the sum of certain items, including interest on the Certificates.

(iii) For taxable years beginning before January 1, 1992, interest on the Certificates earned by some corporations could be subject to the environmental tax imposed by Section 59A of the Code.

(iv) Interest on the Certificates, including any original issue discount properly allocable to the Owners of the Deferred Interest Certificates, earned by certain foreign corporations doing business in the United States could be subject to a branch profits tax imposed by Section 884 of the Code.

(v) Passive investment income, including interest on the Certificates and any original issue discount properly allocable to the Owners of the Deferred Interest Certificates, may be subject to federal income taxation under Section 1375 of the Code for Subchapter S Corporations that have Subchapter C earnings and profits at the close of the taxable year if greater than 25 percent of the gross receipts of such Subchapter S Corporation is passive investment income.

(vi) Section 86 of the Code requires recipients of certain Social Security and certain Railroad Retirement benefits to take into account receipts or accruals of interest on the Certificates, including any original issue discount properly allocable to the Owners of the Deferred Interest Certificates, in determining the taxability of such benefits.

Other federal, state and local tax consequences may result from an investment in the Certificates. Prospective investors should consult with their tax advisors as to all federal, state and local tax consequences resulting from an investment in the Certificates.

FEDERAL TAX ACCOUNTING TREATMENT OF DEFERRED INTEREST CERTIFICATES

Original Issue Discount. Under existing law and based upon certain assumptions, for purposes of federal income taxation:

- the difference between (i) the amount payable at the maturity of each Deferred Interest Certificates and (ii) the initial offering price to the public of such Deferred Interest Certificates, constitutes original issue discount in the hands of an Owner who has purchased such Deferred Interest Certificates as part of a bona fide initial public offering of the Deferred Interest Certificates; and

- such initial Owner is entitled to exclude from gross income an amount of income with respect to such Deferred Interest Certificates equal to that portion of the amount of such original issue discount allocable to the period that such Deferred Interest Certificates continue to be owned by such Owner.

Under existing federal income tax laws, the original issue discount on each Deferred Interest Certificate is accrued semi-annually to the stated maturity thereof and the accrued amount is added to an initial Owner's basis for such Deferred Interest Certificates for purposes of determining the amount of gain or loss recognized by such Owner upon prepayment, sale or other disposition thereof. The amount to be added to the Owner's basis of such Deferred Interest Certificates for each accrual period is equal to the sum of the issue price plus the amount of original issue discount accrued in prior periods multiplied by the yield to stated maturity (determined on the basis of compounding at the close of each accrual period and properly adjusted for the length of the accrued period). The adjustment to the Owner's basis for each Deferred Interest Certificates held by the initial Owner will be substantially equivalent to the increase in the value of each Deferred Interest Certificates shown in Table I with straight-line interpolation between semi-annual value dates.

The federal income tax consequences of the purchase, ownership, prepayment, sale or other disposition of Deferred Interest Certificates which are not purchased in the initial offering at the initial offering price may be determined according to rules which differ from those described above. All owners of Deferred Interest Certificates should consult their own tax advisors with respect to the determination for federal, state and local income tax purposes of interest accrued upon redemption, sale or other disposition of such Deferred Interest Certificates and with respect to the federal, state, local and foreign tax consequences of the purchase, ownership, prepayment, sale or other disposition of such Deferred Interest Certificates.

CERTAIN LEGAL MATTERS

Rankin VavRosky Doherty MacColl & Mersereau, Bond Counsel, Portland, Oregon, will render an opinion with respect to the validity of the County's obligations under the Agreement and as to the validity of the Certificates. Copies of such approving opinion will be available at the time of delivery of the Certificates. Certain legal matters will be passed upon for the County by Laurence Kressel, County Counsel, and for the Underwriter by its counsel, Stoel Rives Boley Jones & Grey, Portland, Oregon.

LITIGATION

There is no action, suit or proceeding known to be pending or threatened, restraining or enjoining the execution or delivery of the Certificates or the Agreement or in any way contesting or affecting the validity of the Certificates, the Agreement or the assignment of the Agreement to the Escrow Agent or any proceedings of the County taken with respect to the foregoing.

RATING

The Certificates have been assigned a rating "A1" by Moody's Investors Service. Such rating reflects only the views of Moody's at the time the rating is given and the County makes no representation as to the appropriateness of the rating. An explanation of the significance of such rating may be obtained only from Moody's. There is no assurance that the rating will continue for any given period of time or that it will not be revised downward or withdrawn entirely by Moody's, if in their judgment circumstances so warrant. Any downward revision or withdrawal of the rating may have an adverse effect on the market price of the Certificates.

The County has not applied for a rating from Standard & Poor's Corporation.

UNDERWRITING

The Certificates are being purchased by Kidder, Peabody & Co., Incorporated (the "Underwriter"). The Underwriter has agreed to purchase the Certificates of each Series at a price of $6,519,507.64 plus accrued interest. The Purchase Agreement provides that the Underwriter will purchase all of the Certificates if any are purchased, the obligation to make such purchase being subject to certain terms and conditions set forth in the Purchase Agreement, the approval of certain legal matters by counsel add certain other conditions.

The Underwriter may offer to sell Certificates to certain dealers and others at a price lower than the offering price stated on the cover page hereof. The offering price may be changed from time to time by the Underwriter.

MISCELLANEOUS

References are made herein to certain documents and reports which are brief summaries thereof which do not support to be complete or definitive and reference is made to such documents and reports for full and complete statement of the contents thereof.

Any statements in this Official Statement involving matters of opinion, whether or not expressly so stated, are intended as such and not as representations of fact. This Official Statement is not to be construed as a contract or agreement between the County and the purchasers or holders of any of the Certificates.

CERTIFICATION OF OFFICIAL STATEMENT

The Official Statement was prepared by the Finance Division, Department of General Services of Multnomah County. The undersigned certifies that to the best of my knowledge and belief, the Official Statement, as of the date of delivery of the Certificates, does not contain any untrue statement of a material fact or omit any statement of a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading.

This Official Statement, and its distribution and use by the Underwriter has been duly authorized by Multnomah County's Board of County Commissioners.

MULTNOMAH COUNTY, OREGON

By: ______________________________

David A. Boyer, CCM
Finance Director

Appendix A

Audited Financial Statement (Partial) June 30, 1988

101 S.W. Main Street, Suite 1700 Telephone 503 224 9040
Portland, OR 97204 Telecopy 503 223 9081

Price Waterhouse

November 23, 1988

Board of County Commissioners
Multnomah County, Oregon
Portland, Oregon

Report of Independent Accountants

In our opinion, the accompanying combined financial statements of Multnomah County, Oregon as of and for the year ended June 30, 1988 as listed in the accompanying table of contents present fairly, in all material respects, the financial position of Multnomah County, Oregon at June 30, 1988 and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles. These financial statements are the responsibility of the management of Multnomah County, Oregon; our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit of these statements in accordance with generally accepted auditing standards and the Minimum Standards for Audits of Oregon Municipal Corporations which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the opinion expressed above.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The combining, individual fund and account group financial statements and schedules listed as supplementary data in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of Multnomah County, Oregon. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

The other data included in this report, designated as "Statistical Section" in the table of contents, has not been audited by us and, accordingly, we express no opinion on such data.

PRICE WATERHOUSE

By

COMBINED FINANCIAL STATEMENTS
("Liftable" General Purpose Financial Statements)

MULTNOMAH COUNTY, OREGON
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1988

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS:				
Assets:				
Cash and investments	$ 6,216,553	$ 18,289,654	$ 1,401,039	$ 4,724,658
Receivables:				
Taxes	7,999,082	988,728		
Accounts	1,260,527	6,059,879		
Loans		1,902,270		
Interest	14,425			
Special assessments		199,793	800,094	
Contracts	373,518	933,902		
Advances	42,508			
Due from other funds	3,500			
Inventories	646,222	309,852		
Prepaid insurance				
Foreclosed properties		667,343		
Fixed assets (net, where applicable, of accumulated depreciation)				
Other debits:				
Amount available for retirement of long-term obligations				
Amount to be provided for retirement of long-term obligations				
Total assets and other debits	$ 16,556,335	$ 29,351,421	$ 2,201,133	$ 4,724,658
LIABILITIES, EQUITY AND OTHER CREDITS:				
Liabilities:				
Due to central treasury	$	$ 632,471	$	$
Payrolls payable				
Accounts payable	2,193,761	3,329,690	7,401	37,953
Tax anticipation notes	10,000			
Due to other funds				
Interest payable	717			
General obligation bonds				
Special assessment bonds with government commitment				
Assistance receipts unapplied		1,046,171		
Compensated absences	526,906	280,500		
Deferred revenue	7,365,588	4,571,488	785,597	
Amounts held in trust				
Capitalized leases				
Deferred compensation				
Total liabilities	10,096,972	9,860,320	792,998	37,953
Equity and other credits:				
Investment in general fixed assets				
Contributed capital				
Retained earnings (deficit):				
Designated for future claims				
Reserved for debt service				
Unreserved, undesignated				
Fund balances:				
Reserved for capital projects				4,686,705
Reserved for debt service			1,408,135	
Reserved for Capitation Risk program		330,000		
Unreserved, undesignated	6,459,363	19,161,101		
Total equity	6,459,363	19,491,101	1,408,135	4,686,705
Total liabilities, equity and other credits	$ 16,556,335	$ 29,351,421	$ 2,201,133	$ 4,724,658

The accompanying notes are an integeral part of the combined financial statements.

	Proprietary Fund Types		Fiduciary Fund Types	Account Groups		
	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Obligations	Totals (Memorandum only)
	$ 725,347	$ 7,529,587	$ 23,893,469	$	$	$ 62,780,307
	4,612		58,930,326			67,922,748
	616,783	6,157				7,943,346
						1,902,270
						14,425
	158,294					1,158,181
	15,859					1,323,279
			15,873			58,381
						3,500
		314,517				1,270,591
		31,848				31,848
						667,343
	2,733,177	2,157,059		127,794,625		132,684,861
					1,408,135	1,408,135
					12,813,301	12,813,301
	$ 4,254,072	$ 10,039,168	$ 82,839,668	$ 127,794,625	$ 14,221,436	$ 291,982,516
	$	$	$	$	$	$ 632,471
			3,017,348			3,017,348
	312,903	2,412,034	2,680,049			10,973,791
						10,000
			3,500			3,500
	1,900					2,617
	84,000					84,000
					1,930,000	1,930,000
						1,046,171
	131,952	37,047			2,592,426	3,568,831
			58,930,326			71,652,999
			6,776,303			6,776,303
	548,870				9,699,010	10,247,880
			11,432,142			11,432,142
	1,079,625	2,449,081	82,839,668		14,221,436	121,378,053
				127,794,625		127,794,625
	4,155,712	3,102,824				7,258,536
		4,054,131				4,054,131
	(61,740)					(61,740)
	(919,525)	433,132				(486,393)
						4,686,705
						1,408,135
						330,000
						25,620,464
	3,174,447	7,590,087		127,794,625		170,604,463
	$ 4,254,072	$ 10,039,168	$ 82,839,668	$ 127,794,625	$ 14,221,436	$ 291,982,516

MULTNOMAH COUNTY, OREGON

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES

For the fiscal year ended June 30, 1988

	General	Special Revenue	Debt Service	Capital Projects	Totals (memorandum only)
REVENUES:					
Taxes	$ 77,371,505	$ 22,215,485	$	$	$ 99,586,990
Intergovernmental	5,556,111	55,534,502			61,090,613
Licenses and permits	715,471	1,074,247			1,789,718
Charges for services	4,755,680	1,712,559			6,468,239
Interest	2,285,675	961,178			3,246,853
Special assessments		67,404	169,900	65,436	302,740
Other	4,800,863	2,573,991	402,293	333,408	8,110,555
Total revenues	95,485,305	84,139,366	572,193	398,844	180,595,708
EXPENDITURES:					
Current:					
General government	21,088,914	1,253,199			22,342,113
Health and social services	7,813,051	51,749,311			59,562,362
Public safety and justice	35,290,951	5,036,318		1,173,038	41,500,307
Community services	18,043,393	8,923,662			26,967,055
Roads and bridges		18,495,967			18,495,967
Capital outlay	2,469,091	2,685,768		1,268,330	6,423,189
Debt service:					
Principal			425,000		425,000
Interest	444,327		160,008	49,918	654,253
Total expenditures	85,149,727	88,144,225	585,008	2,491,286	176,370,246
Excess of revenues over (under) expenditures	10,335,578	(4,004,859)	(12,815)	(2,092,442)	4,225,462
OTHER FINANCING SOURCES (USES):					
Bond, certificate proceeds				6,208,300	6,208,300
Operating transfers in	7,793,934	20,292,724		169,715	28,256,373
Operating transfers out	(17,946,092)	(10,979,887)		(102,797)	(29,028,776)
Total other financing sources (uses)	(10,152,158)	9,312,837		6,275,218	5,435,897
Excess of revenues and other sources over (under) expenditures and other uses	183,420	5,307,978	(12,815)	4,182,776	9,661,359
FUND BALANCES JUNE 30, 1987	6,275,943	14,183,123	1,420,950	503,929	22,383,945
FUND BALANCES JUNE 30, 1988	$ 6,459,363	$ 19,491,101	$ 1,408,135	$ 4,686,705	$ 32,045,304

The accompanying notes are an integeral part of the combined financial statements.

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MULTNOMAH COUNTY, OREGON
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (BUDGETARY BASIS) - ALL GOVERNMENTAL FUND TYPES
For the fiscal year ended June 30, 1988

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable
REVENUES:						
Taxes	$ 76,809,842	$ 77,371,505	$ 561,663	$ 21,741,230	$ 22,215,485	$ 474,255
Intergovernmental	5,465,664	5,556,111	90,447	58,460,807	55,533,362	(2,927,445
Licenses and permits	811,536	715,471	(96,065)	1,145,702	1,074,247	(71,455
Charges for services	4,609,070	4,755,680	146,610	1,687,582	1,712,559	24,977
Interest	2,073,000	2,285,675	212,675	515,334	961,178	445,844
Special assessments				28,663	67,404	38,741
Other	5,047,325	4,800,863	(246,462)	2,780,817	2,573,991	(206,826
Total revenues	94,816,437	95,485,305	668,868	86,360,135	84,138,226	(2,221,909
EXPENDITURES:						
Current:						
General government	24,194,482	22,318,248	1,876,234	1,375,668	1,251,131	124,537
Health and social services	8,185,806	7,813,051	372,755	53,885,761	51,748,171	2,137,590
Public safety and justice	39,404,380	35,290,951	4,113,429	5,548,374	5,036,318	512,056
Community services	17,591,067	18,043,393	(452,326)	11,110,173	8,915,499	2,194,674
Roads and bridges				22,886,048	18,161,818	4,724,230
Capital outlay	5,511,524	2,469,091	3,042,433	9,486,570	2,685,768	6,800,802
Debt service:						
Principal	9,000,000	9,000,000				
Interest	495,000	444,327	50,673			
Contingency	270,760		270,760	25,290		25,290
Total expenditures	104,653,019	95,379,061	9,273,958	104,317,884	87,798,705	16,519,179
Excess of revenues over(under)expenditures	(9,836,582)	106,244	9,942,826	(17,957,749)	(3,660,479)	14,297,270
OTHER FINANCING SOURCES (USES):						
Bond, certificate proceeds				227,000		(227,000
Operating transfers in	21,074,570	16,855,746	(4,218,824)	20,979,234	20,292,724	(686,510
Operating transfers out	(27,802,213)	(27,007,904)	794,309	(15,152,116)	(10,979,887)	4,172,229
Tax anticipation notes	9,000,000	9,000,000				
Total other financing sources (uses)	2,272,357	(1,152,158)	(3,424,515)	6,054,118	9,312,837	3,258,719
Excess of revenues and other sources over (under) expenditures and other uses	(7,564,225)	(1,045,914)	6,518,311	(11,903,631)	5,652,358	17,555,989
FUND BALANCES, BUDGETARY BASIS, JUNE 30, 1987	8,054,225	8,032,183	(22,042)	11,903,631	13,918,086	2,014,455
FUND BALANCES, BUDGETARY BASIS, JUNE 30, 1988	$ 490,000	6,986,269	$ 6,496,269	$	19,570,444	$ 19,570,444
Adjustments to fund balance on the budgetary basis to reconcile to generally accepted accounting principles basis:						
Accounts receivable not recognized					201,157	
Compensated absences not recognized		(526,906)			(280,500)	
FUND BALANCES, GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS, JUNE 30, 1988		$ 6,459,363			$ 19,491,101	

The accompanying notes are an integeral part of the combined financial statements.

Debt Service Funds			Capital Projects Fund			Totals (Memorandum only)		
Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
	$	$	$	$	$	$ 98,551,072	$ 99,586,990	$ 1,035,918
						63,926,471	61,089,473	(2,836,998)
						1,957,238	1,789,718	(167,520)
						6,296,652	6,468,239	171,587
159,500	169,900	10,400		65,436	65,436	2,747,834	3,482,189	734,355
368,900	402,293	33,393				397,563	469,697	72,134
			663,872	333,408	(330,464)	8,492,014	7,708,262	(783,752)
528,400	572,193	43,793	663,872	398,844	(265,028)	182,368,844	180,594,568	(1,774,276)
						25,570,150	23,569,379	2,000,771
						62,071,567	59,561,222	2,510,345
			706,715	1,173,038	(466,323)	45,659,469	41,500,307	4,159,162
						28,701,240	26,958,892	1,742,348
						22,886,048	18,161,818	4,724,230
				1,600,030	(1,600,030)	14,998,094	6,754,889	8,243,205
425,000	425,000					9,425,000	9,425,000	
166,819	160,008	6,811	24,075	49,918	(25,843)	685,894	654,253	31,641
						296,050		296,050
591,819	585,008	6,811	730,790	2,822,986	(2,092,196)	210,293,512	186,585,760	23,707,752
(63,419)	(12,815)	50,604	(66,918)	(2,424,142)	(2,357,224)	(27,924,668)	(5,991,192)	21,933,476
				6,540,000	6,540,000	227,000	6,540,000	6,313,000
			169,715	169,715		42,223,519	37,318,185	(4,905,334)
			(102,797)	(102,797)		(43,057,126)	(38,090,588)	4,966,538
						9,000,000	9,000,000	
			66,918	6,606,918	6,540,000	8,393,393	14,767,597	6,374,204
(63,419)	(12,815)	50,604		4,182,776	4,182,776	(19,531,275)	8,776,405	28,307,680
1,327,000	1,420,950	93,950		503,929	503,929	21,284,856	23,875,148	2,590,292
1,263,581	1,408,135	$ 144,554	$	4,686,705	$ 4,686,705	$ 1,753,581	32,651,553	$ 30,897,972
							201,157	
							(807,406)	
	$ 1,408,135			$ 4,686,705			$ 32,045,304	

MULTNOMAH COUNTY, OREGON

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)

ALL PROPRIETARY FUND TYPES

For the fiscal year ended June 30, 1988

	Enterprise	Internal Service	Total
OPERATING REVENUES:			
Charges for services	$ 5,433,593	$ 9,148,436	$ 14,582,029
Insurance premiums		463,724	463,724
Experience ratings and refunds		227,937	227,937
Total operating revenues	5,433,593	9,840,097	15,273,690
OPERATING EXPENSES:			
Salaries and wages	1,738,175	674,350	2,412,525
Employee benefits	611,152	240,253	851,405
Repairs and maintenance	508,723	213,064	721,787
Utilities	725,369		725,369
Equipment rental	184,407		184,407
Facility rental	196,779		196,779
Professional services	581,651		581,651
Communications	154,231	8,093	162,324
Operating supplies	113,395	592,734	706,129
Insurance claims and premiums		7,764,614	7,764,614
Administrative		395,173	395,173
Depreciation	528,070	603,018	1,131,088
Internal support	587,254		587,254
Other expenses	44,806	57,151	101,957
Total operating expenses	5,974,012	10,548,450	16,522,462
Operating (loss)	(540,419)	(708,353)	(1,248,772)
NONOPERATING REVENUES (EXPENSES):			
Interest revenue	54,270	111,102	165,372
Interest expense	(35,070)		(35,070)
Loss on disposal of assets	(881)	(70,396)	(71,277)
Total nonoperating revenue (expense)	18,319	40,706	59,025
OPERATING TRANSFERS IN		772,403	772,403
Net income (loss)	(522,100)	104,756	(417,344)
RETAINED EARNINGS (DEFICIT) JUNE 30, 1987	(459,165)	4,382,507	3,923,342
RETAINED EARNINGS (DEFICIT) JUNE 30, 1988	$ (981,265)	$ 4,487,263	$ 3,505,998

The accompanying notes are an integeral part of the combined financial statements.

MULTNOMAH COUNTY, OREGON
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES
For the fiscal year ended June 30, 1988

	Enterprise	Internal Service	Total
SOURCES OF WORKING CAPITAL:			
Operations:			
Net income (loss)	$ (522,100)	$ 104,756	$ (417,344)
Add (deduct) items not affecting working capital:			
Depreciation	528,070	603,018	1,131,088
Gain on disposal of fixed assets	881	70,396	71,277
Working capital provide by (used for) operations	6,851	778,170	785,021
Customer and other contributions	161,138		161,138
Net book value of fixed assets disposed	305,053		305,053
Certificate proceeds and proceeds from disposal of fixed assets	41,793	45,325	87,118
Total sources of working capital	514,835	823,495	1,338,330
USES OF WORKING CAPITAL:			
Aquisition of fixed assets	313,429	903,529	1,216,958
Increase in restricted assets	4,153		4,153
Changes in maturities of long-term debt and interest payable	28,304		28,304
Equity transferred to other jurisdictions	305,053		305,053
Increase in contracts and unbonded assessments receivable	1,198		1,198
Total uses of working capital	652,137	903,529	1,555,666
(Decrease) in working capital	$ (137,302)	$ (80,034)	$ (217,336)
CHANGES IN COMPONENTS WHICH INCREASED (DECREASED) WORKING CAPITAL:			
Cash and investments	$ (644,732)	$ 183,809	$ (460,923)
Receivables	448,025	6,157	454,182
Inventory		15,557	15,557
Prepaid insurance		31,848	31,848
Accounts payable	111,704	(312,323)	(200,619)
Compensated absences	(10,542)	(5,082)	(15,624)
Capitalized leases	(41,757)		(41,757)
(Decrease) in working capital	$ (137,302)	$ (80,034)	$ (217,336)

The accompanying notes are an integeral part of the combined financial statements.

MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS
JUNE 30, 1988

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of Multnomah County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of significant accounting policies utilized by the County in the preparation of the accompanying financial statements:

Basis of Accounting

The governmental and agency fund types are maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded in the accounting period in which they become measurable and available and expenditures are recorded at the time liabilities are incurred, except for:

- Interest expense on special assessment bonds are recorded on its due date.
- Earned but unpaid vacation pay is recorded as expenditures when they are to be liquidated by available financial resources.

Significant revenues which are measurable and available under the modified accrual basis of accounting are as follows:

- Property taxes collected within sixty (60) days of year end.
- Federal and state financial assistance (to the extent that related expenditures which are eligible for reimbursement have been incurred).
- Current special assessments receivable.
- Intergovernmental revenues.

The governmental fund measurement focus is on determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination.

The proprietary fund types are maintained on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded at the time they are earned and expenses are recorded at the time liabilities are incurred. The measurement focus of the proprietary funds is on determination of net income, financial position, and changes in financial position.

The County's agency funds have a measurement focus in accordance with their purposes. Agency funds are purely custodial (assets equal liabilities) and do not involve the measurement of operations.

Governmental Reporting Entity

For financial reporting purposes, the County includes all funds, account groups, agencies, boards, commissions, and authorities that are controlled by or depend upon the County. Control or dependency on the County was determined on the basis of the budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the County, obligation of the County to finance any deficits that may occur, or receipt of significant subsidies from the County. Based on the above criteria, the County includes the following entities in the financial statements in accordance with GAAP:

- Dunthorpe-Riverdale Service District No.1
- West Hills Service District No. 2
- Central County Service District No. 3
- Mid-County Service District No. 14

The Board of County Commissioners functions as the governing body of the Districts and financial interdependence exists with the County administering their financial affairs.

The Multnomah County Library has not been included in the combined financial statements. Although the County provides the largest single source of funding for the Library's operation, it operates as a non-profit corporation. The governing body of the Library is independently appointed by the Library Association of Portland and functions independently of the County's governing body. The Library has numerous sources of funding other than the County, is not subject to Oregon Local Budget Law, and the County furnishes no financial or other services to the Library other than incidental services which are reimbursed. The Library Association is vested with sole and exclusive power to purchase property, care for library buildings, appoint and remove all employees and manage the public library system. As a non-profit organization, the Library is authorized to issue its own debt.

No other entities manifested significant aspects of dependency on or control by the County and, consequently, none were required to be included in the combined financial statements.

Cash and Investments

General County investments, included in cash and investments and due to central treasury (liability) in the combined balance sheet, are carried at amortized cost except for investments in the deferred compensation agency fund which are reported at market value. The composition of the County's investments is controlled by the County's investment policy which is adopted by the County Commission.

Receivables

Uncollected property taxes receivable for the governmental fund types which are collected within sixty days following year end are considered measurable and available and are recognized as revenues in the funds. All other uncollected property taxes receivable for the governmental fund types are offset by deferred revenues and, accordingly, have not been recorded as revenue. Property taxes receivable in the Trust and Agency Funds are recorded as deferred revenue.

Assessments receivable which are collected within sixty days following year end in the Assessment District Operating Fund, a Special Revenue Fund, are recognized as revenues. Assessments receivable not considered measurable and available are offset by deferred revenues and, accordingly, have not been recorded as revenue.

Receivables for federal and state financial assistance are recorded as revenue in all funds as earned.

Receivables of the Enterprise Funds are recorded as revenue when earned, including charges for services rendered but not billed, net of any required allowance for doubtful accounts.

Inventories

Inventories of materials and supplies in the General Fund and Special Revenue (Road) Fund are valued at average cost. Expenditures are recorded as inventories are used.

Internal Service Fund inventories are valued at the lower of average cost or market and are charged to expense as used.

Prepaid Insurance

Insurance premiums paid for insurance coverage beyond June 30, 1988 are recorded as prepaid insurance.

Foreclosed Properties

Foreclosed property is recorded at the value of the assessments for which it was foreclosed, or fair market value as indicated by the County's Assessment and Taxation Division at the date of foreclosure, whichever is less. Any interest on foreclosed taxes that may be collected upon the ultimate disposal of the foreclosed property is recognized at the time of sale or as received, whichever is later.

Fixed Assets

General fixed assets are stated at cost or estimated historical cost. Donated fixed assets are recorded at the fair estimated market value at the date of donation. Fixed assets are charged to expenditures in the governmental fund types as purchased and capitalized in the General Fixed Assets Account Group. Minor expenditures below established limits, most routine remodeling costs and infrastructure assets such as road, curb, gutter, sidewalk, drainage and lighting systems are not capitalized. Upon disposal of fixed assets, the cost or estimated cost is removed from the Fixed Asset Account Group and any proceeds are recorded as revenue in the appropriate fund. Depreciation is not computed on fixed assets in the General Fixed Assets Account Group.

Fixed assets of the Enterprise and Internal Service Funds are stated at cost, net of accumulated depreciation, computed using the straight-line method over the estimated useful lives as follows:

- Motor vehicles - 3 years
- Equipment - 3 to 10 years
- Sewer systems - 40 to 50 years
- Building and improvements - 50 years
- Street Lighting - 10 to 30 years

One-half year depreciation is taken in the year the assets are acquired or retired. Normal maintenance and repairs are charged to operations as incurred. Expenditures for major additions, improvements and replacements are capitalized. Gains or losses from sales or retirements are included as non-operating revenues or expenses.

Long-term Obligations

Long-term obligations, including capital lease obligations, vacation pay liabilities and special assessment improvement bonds are accounted for in the general long-term obligation account group. Long-term obligations of proprietary fund types are accounted for in the respective funds.

Self-Insurance

The County is partially self-insured for employee medical, dental and vision benefits, workers' compensation, tort and general liability claims. Tort and general liability claims are limited to $300,000 per occurrence by State statute. The County has excess coverage insurance policies that cover individual claims in excess of $7,500 and $10,000 for equipment, $25,000 for other perils and $100,000 for flood, rental value and extra expense. The County also has an excess coverage insurance policy for individual workers' compensation claim over $500,000. The County currently provides for estimated losses to be incurred from pending claims and for incurred but not reported (IBNR) claims for medical, dental, vision and workers' compensation claims. IBNR claims are claims that are incurred through the end of the fiscal year but not reported until after that date. The County does not provide for losses to be incurred from tort and general liability claims since the amounts are not susceptible to reasonable estimation. An ordinance, adopted by the Board of County Commissioners, designates the Insurance Fund equity for future claims.

Contributed Capital

The following transactions are recorded as contributed capital in the proprietary fund types:

- Cash transfers of equity from other funds.
- Receipts from federal and state financial assistance restricted to acquire fixed assets.
- Fixed assets contributed from other funds or the General Fixed Assets Account Group.
- Contributions from customers for the acquisition of fixed assets.

Assistance Receipts Unapplied

Amounts received for grant programs in excess of recorded expenditures are shown as assistance receipts unapplied in the combined balance sheet.

Compensated Absences

Vacation pay is recorded as an expenditure in the governmental fund types when the amounts, if any, are expected to be liquidated with expendable available resources. Other vacation pay which has been earned but is not expected to be liquidated with expendable available resources are recorded in the General Long-term Obligation Account Group. The amount of accumulated vacation pay is considered normal. Vacation pay is recorded as an expense of the proprietary fund types when earned. Sick pay is recorded when leave is taken because it does not vest when earned.

Totals (Memorandum only) Columns

The Totals (Memorandum only) columns on the combined financial statements represent an aggregate of the columnar statements by fund type and account group and is presented only to facilitate financial analysis. Data in these columns do not present financial positions, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Such data do not represent consolidated financial information as interfund eliminations have not been made in the aggregation of this data.

Budgets

The County budgets all funds except Agency Funds, in accordance with Oregon Revised Statutes. The Board of County Commissioners adopts a Board Order authorizing appropriations for each fund and establishes the level by which expenditures cannot legally exceed appropriations. Total personal services, materials and services, capital outlay and other expenditures by department are the levels of control for each fund established by the Board Order. The detail budget document, however, is required to contain more specific, detailed information for the above mentioned expenditure categories. Appropriations lapse at the end of each fiscal year.

Unexpected additional resources may be appropriated through the use of a supplemental budget and Board of County Commissioners' action. The original and supplemental budgets require budget hearings before the public, publications in newspapers and approval by the Board of County Commissioners. Original and supplemental budgets may be modified during the fiscal year by the use of appropriation transfers between the legal categories. Such transfers require approval by the Board of County Commissioners. The County made numerous appropriation transfers between categories during fiscal year 1988. During the year no supplemental budgets were adopted.

The County budgets all fund types substantially on the modified accrual basis of accounting. The budget is prepared differently from generally accepted accounting principles. Therefore, the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis) - All Governmental Fund Types is presented on the budgetary basis. The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types is presented in accordance with generally accepted accounting principles.

NOTE 2. ORGANIZATION AND OPERATIONS:

Multnomah County, Oregon is governed under the predecessor chapter to ORS 202 and its present home rule charter, effective January 1, 1967 and subsequent amendments, adopted under Article VI, Section 10 of the Oregon State Constitution. Its boundaries are established by ORS 201.260. The County is governed by a nonpartisan, independently elected Chair of the Board, and by the Board of County Commissioners consisting of four independent members elected from districts within the County.

The County's financial operations are accounted for in the following funds:

Governmental Fund Types

General Fund

The General Fund accounts for all activities not accounted for by other funds of the County. The principal source of revenue for this fund is property taxes. The Short-term Debt Retirement Fund accounts for tax anticipation note issues and interest expenditures related to reverse repurchase transactions. This fund is combined with the General Fund for presentation in the combined financial statements and the cash transfer from the General Fund to the Short-term Debt Retirement Fund is eliminated. Funds included are:

- General Fund
- Short-term Debt Retirement Fund

Special Revenue Funds

The Special Revenue Funds account for revenue derived from specific taxes or other earmarked revenue sources, including federal and state financial assistance awards, which are legally restricted to finance particular functions or activities. In previous financial statements, the Assessment District Operating Fund was accounted for under the Special Assessment Fund type. Funds included in this fund category are:

- Road Fund
- Emergency Communications Fund
- Recreational Facilities Fund
- Bicycle Path Construction Fund
- Federal and State Program Fund
- County School Fund
- Corner Preservation Fund
- Tax Title Land Sales Fund
- Animal Control Fund
- Willamette River Bridges Fund
- Serial Levy Fund
- Library Serial Levy Fund
- Cable Television Fund
- County Fair Fund
- Telephone Fund
- Convention Center Fund
- Assessment District Operating Fund

Debt Service Fund

In previous financial statements, the Assessment District Bond Sinking Fund was accounted for as a Special Assessment Fund. This fund accounts for the retirement of special assessment improvement bonds from the collection of "Bancroft" assessment liens. The unmatured special assessment improvement bonds are accounted for in the General Long-term Obligations Account Group.

Capital Projects Fund

The Capital Projects (Capital Reserve) Fund accounts for expenditures on major construction projects and proceeds and disbursements of certificates of participation used to finance capital acquisitions.

Proprietary Fund Types

Enterprise Funds

These funds account for the financing of predominantly self-supporting activities which render services to the public on a user charge basis. Included are the following funds:

- Data Processing Fund
- Dunthorpe-Riverdale Service District No. 1 Fund
- West Hills Service District No. 2 Fund
- Central County Service District No. 3 Fund
- Mid-County Service District No. 14 Fund

Internal Service Funds

These funds account for activities and services performed primarily for other organizational units within the County. Included are the following funds:

- Insurance Fund
- Fleet Management Fund

Fiduciary Fund Types

Agency Funds

The Agency Funds account for resources received and held by the County in a fiduciary capacity. Disbursements from these funds are made in accordance with the agreement or applicable legislative enactment for each particular fund. Included are the following funds:

- Sundry Taxing Bodies Fund
- Clearing Fund
- Department and Offices Agency Fund
- Sewer System Development Fund
- Deferred Compensation Fund
- Public Guardian Fund

Account Groups

General Fixed Assets Account Group

This account group accounts for the County's investment in fixed assets with the exception of those assets held by the proprietary fund types. Expenditures for the acquisition of general fixed assets are recorded in the various governmental fund types; the costs of such assets are capitalized in this account group. As fixed assets are disposed of the original cost, or estimated original cost, is removed from this account group; any receipt from sale of general fixed assets is accounted for as a revenue of the General Fund, Road Fund or Federal and State Program Fund depending on the original funding source.

General Long-term Obligations Account Group

This account group accounts for long-term obligations of the County resulting from special assessment improvement bonds, capital lease transactions, compensated absences liabilities and other long-term obligations, which will be financed from resources of governmental fund types.

NOTE 3. RECONCILIATION BETWEEN GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS AND BUDGETARY BASIS:

The budgets of the General, Special Revenue and Capital Projects Funds are prepared on a basis which differs in certain respects from generally accepted accounting principles. For purposes of preparing the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis) - All Governmental Fund Types, the actual results of operations have been adjusted to a basis consistent with the County's budget. The following adjustments made to revenues, expenditures and other sources (uses) were necessary to present the actual data on the budgetary basis:

	Excess of revenues and other sources over (under) expenditures and other uses - All Governmental Fund Types		
	General	Special Revenue	Capital Projects
GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS:	$ 183,420	$5,307,978	$4,182,776
Revenues:			
Decrease in accounts receivable from grantors for compensated absences		(1,140)	
Expenditures:			
Decrease in judgments paid to other taxing bodies	(1,235,913)		
Increase in Road Fund for inventories		335,887	
Capital outlay recorded as additions to fixed assets in the Data Processing Fund			331,700
Increase in current portion of compensated absences liability	6,579	9,633	
Other Financing Sources:			
Certificate proceeds recorded as debt in the Data Processing Fund			(331,700)
BUDGETARY BASIS:	$(1,045,914)	$5,652,358	$4,182,776

NOTE 4. DEPOSITS AND INVESTMENTS:

Multnomah County pools virtually all funds for investment purposes. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and Investments" and "Due to Central Treasury", a liability. Total deposits and investments, net of $632,471 "Due to Central Treasury," is $62,147,836.

Deposits with Financial Institutions

At year-end, the carrying amount of the County's deposits was $13,301,629 and the bank balance was $13,421,365. Of the bank balances, $13,398,577 was covered by federal depository insurance or by collateral held by one or more of the State's authorized collateral pool managers in the name of the County, and the balance was uninsured and uncollateralized. The County has, however, met the requirements of Oregon law as to collateralization of bank balances. The State requires collateral be deposited with a value of 25% of the balances over federal depository insurance, but in some instances, the State Banking Commission can require banks and other financial institutions to put up over 25% of the balances of municipal corporations' deposits as collateral. The County cannot, however, determine which, if any, institutions have been required to meet a collateral requirement larger than 25%. The County independently monitors its depository institutions for indications of any situations that could potentially cause loss of County funds. The County was fully collateralized in accordance with State requirements throughout the year.

Investments

Oregon Revised Statutes, Chapter 294, authorizes the County to invest in obligations of the U.S. Treasury, U.S. Government agencies and instrumentalities, bankers' acceptances guaranteed by an Oregon financial institution, commercial paper, repurchase agreements, State of Oregon Local Government Investment Pool (LGIP) and various interest bearing bonds of Oregon municipalities. The County is authorized to enter into reverse repurchase agreements. In addition, the County's investments are governed by a written Investment Policy. The Policy, which is approved by the State Treasurer's Office and adopted annually by the Board of County Commissioners, specifies the County's investment objectives, required diversification, certain limitations and reporting requirements.

The County's investments are categorized below to give an indication of the level of risk assumed by the County at June 30, 1988. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's, banker's or dealer's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by brokers or dealers, or by their trust department or agent, but not in the County's name.

	Category				
	1	2	3	Carrying Amount	Market Value
U.S. Govn't. securities	$4,330,810			$ 4,330,810	$ 4,305,782
U.S. Govn't. instrumentality securities	4,176,812			4,176,812	4,172,896
Bankers' acceptances		$15,843,068		15,843,068	15,826,394
Commercial paper		7,663,176		7,663,176	7,661,688
Aetna Life & Casualty Deferred Comp. Funds			$7,914,820	7,914,820	7,914,820
	$8,507,622	$23,506,244	$7,914,280	39,928,686	39,881,580
Local Government Investment Pool				8,917,521	8,917,521
Total investments				48,846,207	48,799,101
Deposit with financial institutions				13,301,629	13,301,629
Total Cash and Investments				$62,147,836	$62,100,730

County policy requires that the market value of the securities collateralizing repurchase agreements cover at least the carrying amount. The market value of the securities underlying repurchase agreements did not fall significantly below the required level during the year.

Due primarily to cash receipts from property taxes, cash balances are high at certain times during the year. As a result, the County's investments in short-term repurchase agreements, for which the underlying securities were held by the dealer in the County's name, increased to a high of $30,000,000 on November 28, 1987. As a result, the amounts that were shown in Category 2 at those times were substantially higher than at June 30, 1988.

Reverse Repurchase Agreements

State statutes and County policy permit the County to enter into reverse repurchase agreements which are sales of securities with a simultaneous agreement to repurchase them in the future at the same price plus a contracted rate of interest. The market value of the securities underlying reverse repurchase agreements normally exceeds the cash received, providing the dealers a margin against a decline in market value of the securities. If the dealers default on their obligations to resell these securities, the County would suffer an economic loss equal to the difference between the market value plus accrued interest of the underlying securities and the agreement obligation, including accrued interest. The maximum amount of reverse repurchase agreements was $3,000,000 during the fiscal year. The County did not hold any reverse repurchase agreements at June 30, 1988.

NOTE 5. DUE FROM/TO OTHER FUNDS AND OPERATING TRANSFERS:

The due to/due from other funds recorded on the Combined Balance Sheet is a payable from the Department and Offices Fund, an Agency Fund, to the General Fund.

The following reconciles operating transfers in and out on the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types:

Operating transfers in	$28,256,373
Plus: operating transfers as recorded in Internal Service Funds on the Combined Statement of Revenue, Expenses and Changes in Retained Earnings (Deficit) - All Proprietary Fund Types	772,403
Operating transfers out	$29,028,776

NOTE 6. PROPERTY TAXES:

The County reviews, bills, collects and distributes property taxes for all taxing jurisdictions within its boundaries in accordance with State law. Property taxes collected by the County are distributed to the other taxing districts on a monthly basis except for the period October 15 through December 31, when the distribution is made weekly. Uncollected taxes, including delinquent amounts, are deemed to be substantially collectible or recoverable through foreclosure. Accordingly, no allowance for doubtful tax accounts is deemed necessary. Property taxes are levied and become a lien on July 1. Property taxes are assessed in October and tax payments are due November 15th of the same year. Under the partial payment schedule, the first third of taxes are due November 15, the second one-third on February 15 and the remaining one-third on May 15. A three-percent discount is allowed if full payment is made by November 15 and a two-percent discount is allowed if two-thirds payment is made by November 15. Taxes become delinquent if not paid by the due date and interest accrues after each tri-mester at a rate of one percent per month. Property foreclosure proceedings are initiated four years after the tax due date.

NOTE 7. ASSESSMENTS RECEIVABLE:

Assessments receivable represent uncollected amounts levied against benefitted property for the cost of street, lighting and sewer improvements. An allowance for uncollectible amounts is not deemed necessary as substantially all amounts, including delinquent assessments, should be recoverable through liens. Substantially all assessments are payable over a period of ten years or less. Assessments bear interest at 6% to 10%.

NOTE 8. CONTRACTS RECEIVABLE:

The following is a summary of contracts receivable as of June 30, 1988:

	Total	Due in one year
General Fund:		
Contracts from sale of surplus County property, payable in monthly or annual installments plus 6% to 10% interest	$ 373,518	$ 79,707
Special Revenue Funds:		
Road Fund - Contracts covering sale of excess right-of-way property, payable in monthly installments of $1,015 plus 6% to 12% interest	42,313	4,389
Tax Title Land Sales Fund - Contracts from sale of foreclosed property payable at 6% to 12% interest generally over terms up to twenty years, net of City of Portland equity therein	$ 891,589	$ 198,600
Total Special Revenue Funds	$ 933,902	$ 202,989
Enterprise Fund:		
Service District No. 3	$ 15,859	$ 3,330
TOTAL	$1,323,279	$ 286,026

NOTE 9. FIXED ASSETS:

The changes in the General Fixed Assets Account Group for the fiscal year ended June 30, 1988 and fixed assets by major classes for the General Fixed Assets Account Group and Proprietary Funds are as follows:

	Land and Land Improvements	Buildings and Improvements	Parksites	Bridges	Equipment	Total
General Fixed Assets:						
Balance June 30, 1987	$3,048,658	$78,802,936	$5,028,275	$28,802,112	$9,572,481	$125,254,462
Add:						
Capitalized expenditures from:						
General Fund		1,698,113			962,883	2,660,996
Special Revenue Funds:						
Road	90,010				191,138	281,148
Willamette River Bridges				32,272	18,303	50,575
Federal and State Program	33,663				114,831	148,494
Animal Control					2,596	2,596
Telephone					185,006	185,006
Total Additions	123,673	1,698,113		32,272	1,474,757	3,328,815
Deduct:						
Retirements and Transfers			(137,041)		(651,611)	(788,652)
Total General Fixed Assets	$3,172,331	$80,501,049	$4,891,234	$28,834,384	$10,395,627	$127,794,625
Proprietary Funds:						
Enterprise Funds		$ 1,941,345			$ 3,284,502	$ 5,225,847
Accumulated Depreciation		(751,758)			(1,740,912)	(2,492,670)
Total Enterprise		$ 1,189,587			$ 1,543,590	$ 2,733,177
Internal Services Funds	$ 18,520	$ 25,930			$ 4,909,981	$ 4,954,431
Accumulated Depreciation		(2,074)			(2,795,298)	(2,797,372)
Total Internal Service	$ 18,520	$ 23,856			$ 2,114,683	$ 2,157,059
Total Fixed Assets	$3,190,851	$81,714,492	$4,891,234	$28,834,384	$14,053,900	$132,684,861

NOTE 10. DEFERRED COMPENSATION PLAN:

The County has a deferred compensation plan established under the provisions of Internal Revenue Code Section 457. The Plan provides for the accumulation of voluntary withholdings from employees' wages on which income taxes are deferred until the time of withdrawal. The funds accumulated under this plan are Multnomah County funds which are on deposit or invested with two financial institutions. Appropriate individual records are maintained and earnings recorded by the institutions are periodically reported to the County. The assets are recorded in the financial statements at fair market value.

The amount deferred, adjusted to market value, from inception of the plan in October 1980 through June 30, 1988 and investment earnings thereon amount to $11,432,142. The amounts accumulated by the County under the deferred compensation plan, including investment earnings, are excluded from resources for budgetary purposes. Such amounts reflect a general liability of the County to its employees whose rights are equal to but not greater than the rights of other general creditors of the County. Similarly, the disbursements of funds to employees under the plan are not included as expenditures for budgetary purposes.

The assets in the plan remain the property of the County until paid or made available to participants, subject only to the claims of the County's general creditors. The County's fiduciary responsibility requires that employee contributions are credited monthly to the individual's account and that contributions are invested and earnings thereon are credited to the account. Furthermore, the County is required to provide an annual accounting of activities and to maintain the account until it is paid to the participant or beneficiary.

NOTE 11. DEFICIT FUND BALANCE AND BUDGETARY OVEREXPENDITURES

The Corner Preservation Fund, a Special Revenue Fund, has a deficit fund balance of $20,402. The Data Processing Fund, an Enterprise Fund, has a deficit retained earnings of $246,943 but the total fund equity's is $1,135,209 due to significant capital contributions. Dunthorpe-Riverdale and West Hills Service districts, Enterprise Funds, have negative retained earnings of $587,129 and $410,212 respectively but also have positive total fund equity due to contributed capital.

The following funds had overexpenditures in the indicated budgetary line items:

General Fund - Nondepartmental Materials and Services	$ 147,338
Special Revenue Funds:	
Federal/State Program - Environmental Services Capital Outlay	5,000
Animal Control - Environmental Services Materials and Services	13,282
Telephone - General Services:	
Personal Services	340
Capital Outlay	11,547
Convention Center - Nondepartmental Materials and Services	360,814
Capital Projects (Reserve) Fund:	
Materials and Services	466,323
Capital Outlay	1,600,030
Interest	25,843
Internal Service Funds:	
Insurance Fund - Materials and Services	237,421
Fleet Management - Materials and Services	81,187

NOTE 12. TAX ANTICIPATION NOTES (TANS):

The County issued $9,000,000 in TANS on July 1, 1987 with a maturity date of June 30, 1988. The net effective interest rate was 4.62%. The TANS were issued to provide seasonal cash flow needs for the General Fund. The TANS are issued pursuant to Oregon Revised Statutes, and approved by the Board of County Commissioners, which authorize the County to borrow sufficient funds to meet current expenses pending the collection of property taxes and other unpledged revenues. The $10,000 notes payable at June 30, 1988 is a matured note from the County's 1984 series issue that has not been presented for payment.

NOTE 13. BONDED DEBT

Bonded debt recorded in the General Long-term Obligations Account Group are special assessment improvement bonds. These bonds are financed by special assessment collections. The County would be obligated to pay debt service on these bonds if special assessment collections were insufficient to meet the debt service requirements. In such event, the County is authorized to levy property taxes to recover the necessary amounts. The Enterprise Funds debt are general obligation bonds. The original total issue amounts were $4,257,508 and $700,000 respectively with stated interest of 4.75% to 14%.

Special Assessment Improvement Bonds:

	Principal			Unmatured Interest
Fiscal Year of Maturity	Outstanding June 30, 1987	Paid during year	Outstanding June 30, 1988	Outstanding June 30, 1988
1988	$425,000	$425,000		
1989	465,000		$465,000	$129,147
1990	435,000		435,000	96,520
1991	480,000		480,000	61,962
1992	225,000		225,000	34,886
1993	250,000		250,000	16,315
1994	35,000		35,000	5,025
1995	40,000		40,000	1,760
	$2,355,000	$425,000	$1,930,000	$345,615

Enterprise General Obligation Bonds:

	Principal			Unmatured Interest
Fiscal Year of Maturity	Outstanding June 30, 1987	Paid during year	Outstanding June 30, 1988	Outstanding June 30, 1988
1988	$28,000	$28,000		
1989	28,000		$28,000	$3,192
1990	28,000		28,000	2,128
1991	28,000		28,000	1,064
	$112,000	$28,000	$84,000	$6,384

NOTE 14. CAPITALIZED LEASES (CERTIFICATES OF PARTICIPATION), OTHER LEASES AND COMPENSATED ABSENCES:

The County has entered into various lease agreements relating to property and equipment. The lease obligations of the General Fixed Asset Account Group are recorded as liabilities in the General Long-term Obligations Account Group. All other lease obligations are related to the Data Processing Fund, an Enterprise Fund and are recorded as capitalized lease obligations. The printer and data processing equipment leases recorded in the Enterprise Funds were refinanced during the fiscal year.

The General Long-term Obligation Account Group activity is summarized below:

	Principal			
	Outstanding June 30, 1987	Incurred during Yr.	Paid during Yr.	Outstanding June 30, 1988
Lease/purchase with the City of Portland for two floors in the Portland Building payable in annual installments through 2008, including interest at 9%.	$3,287,237		$ 57,957	$ 3,229,280
Certificates of Participation financing, dated September 1, 1982, for acquisition of equipment. Matured September 1, 1987, including interest at 9%.	530,218		530,218	
Certificates of Participation financing, dated September 1, 1987, for acquisition of equipment, payable in annual installments through 1991, including interest from 4.25% to 5.25%.		$ 738,300		738,300
Certificates of Participation financing, dated June 1, 1988, for jail construction, payable in annual installments through 1993, including interest from 5% to 6.25%.		5,470,000		5,470,000
Agreements with State of Oregon payable in annual installments through 1992, including interest at 11%.	408,085		146,655	261,430
Total capital lease obligations	4,225,540	6,208,300	734,830	9,699,010
Special Assessment (Bancroft) improvement bonds are payable in annual payments through 1995, including interest from 5% to 14%.	2,355,000		425,000	1,930,000
Accrued vacation liability, compensated absences, net of current portion of $807,406	2,354,010	3,443,574	3,205,158	2,592,426
Total General Long-term Obligations	$8,934,550	$9,651,874	$4,364,988	$14,221,436

The Enterprise capitalized lease obligations activity is summarized below:

	Principal			
	Outstanding June 30, 1987	Incurred during Yr.	Paid during Yr.	Outstanding June 30, 1988
Lease/purchase of printer, payable in monthly installments through 1990, including interest at 10%.	$40,397		$40,397	
Lease/purchase of data processing equipment, payable in monthly installments through 1990, including interest at 10%.	92,470		92,470	
Lease/purchase of data processing equipment, payable in monthly installments through 1989, including interest at 11.74%.	9,413		9,413	
Lease/purchase of data processing equipment, payable in monthly installments through 1990, including interest at 8.96%.	8,440		8,440	
Certificates of Participation financing, dated September 1, 1987, for acquisition of equipment, payable in annual installments through 1991, including interest from 4.25% to 5.25%.		$331,700		$331,700
Lease/purchase of main-frame computer, payable annual installments through 1990, including interest at 7.4%.	314,600		97,430	217,170
Total capitalized lease obligations	$465,320	$331,700	$248,150	$548,870

Certain of these leases have been capitalized in accordance with generally accepted accounting principles. The following is a schedule of future minimum lease payments under capital leases (excluding executory costs), together with the present value of total minimum lease payments at June 30, 1988:

Fiscal Year Ending June 30,	General Long-term Obligation Leases	Enterprise Fund Leases	Total Lease Obligations
1989	$ 2,009,642	$212,639	$ 2,222,281
1990	1,889,995	212,178	2,102,173
1991	1,890,721	92,020	1,982,741
1992	1,889,269	90,669	1,979,938
1993	1,650,053		1,650,053
Thereafter through 2008	5,304,470		5,304,470
Total minimum lease payments	14,634,150	607,506	15,241,656
Less amount representing interest	(4,935,140)	(58,636)	(4,993,776)
Present value of minimum lease payments	$ 9,699,010	$548,870	$10,247,880

The assets under capitalized leases recorded in the General Fixed Assets Account Group and the Enterprise Fund were capitalized at original costs of $10,570,762 and $946,300, respectively.

In addition to the above payments, the County is liable for 10.98% of substantially all operating costs of the Portland Building held under capital lease in the General Fixed Asset Account Group.

The County also leases various property and equipment under operating leases. Total minimum lease payments (excluding executory costs) required under such operating leases are as follows:

Fiscal Year Ending June 30,	
1989	$ 848,230
1990	610,863
1991	491,528
1992	454,450
1993	422,669
Thereafter through 2005	730,716
	$3,558,456

Operating lease payments (excluding executory costs) during the year ended June 30, 1988 aggregated $1,193,636.

NOTE 15. CONTRIBUTED CAPITAL:

During the year contributed capital in the Enterprise and Internal Service Funds changed as follows:

Enterprise Funds:	
Balance, June 30, 1987	$4,112,728
Add:	
Contribution from connection fees	20,090
Contribution from customers and developers	105,968
Property taxes considered contributions	35,080
Contributions from General Fund	189,024
Deduct:	
Reductions due to annexations	(307,178)
Balance, June 30, 1988	$4,155,712
Internal Service Funds:	
Balance, June 30, 1987	$2,958,983
Add:	
Transfer of equipment from General Fixed Assets Account Group at market value	143,841
Balance, June 30, 1988	$3,102,824

NOTE 16. PENSION PLAN:

Substantially all County employees are participants in the State of Oregon Public Employees Retirement System (PERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for governmental units in the State of Oregon. The County's payroll for employees covered by PERS for the year ended June 30, 1988 was substantially the same as the County's total payroll of $60,341,184.

All County full-time employees are eligible to participate in the PERS. Benefits generally vest after five years of continuous service. Retirement is allowed at age 58 with unreduced benefits, but retirement is generally available after age 55 with reduced benefits. Compulsory retirement age is 70. Retirement benefits are based on salary and length of service, are calculated using a formula and are payable in a lump sum or monthly using several payment options. PERS also provides death and disability benefits. These benefit provisions and other requirements are established by state statutes.

The County is required by the rules applicable to PERS to contribute 13.30% of covered employees' salaries to PERS. The required employee contribution of 6% of covered compensation is paid by the County pursuant to collective bargaining agreements.

The amount shown below as the "pension benefit obligation" required by GASB is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of PERS on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the actuarial present value of credited projected benefits, and is independent of the funding method used to determine contributions to PERS.

The pension benefit obligation was computed as part of an actuarial valuation performed as of December 31, 1987 and is the most recent available. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 7.5%, (b) projected salary increases of 6% per year in addition to salary increases due to promotions and longevity, (c) post-retirement benefit increases of 2% per year (the maximum allowable), and (d) a 10% final increase in the benefits for members who utilize unused sick leave to increase the final average salary to calculate their pension. No obligation for retirees is attributed to the County as PERS pools the risk related to retired employees among all employers. Accordingly, the County's separate actuarial valuation covers only current employees.

PERS policy provides for actuarially determined periodic contributions that are sufficient to pay benefits when due. The contribution rate for normal cost is determined using the "entry age actuarial cost method". A thirty year amortization, which started in 1976, is used to amortize the costs of the unfunded actuarial liabilities. Any ad hoc benefit increases are funded over 30 years.

The excess of the actuarial present value of accrued benefits applicable to the County's employees over the actuarial value of the assets at December 31, 1985 and December 31, 1987, are as follows:

	December 31, 1985	December 31, 1987
Actuarial Value of Assets	$28,075,926	$41,384,454
Pension benefit obligation - current employees		
Member account balances	23,899,358	33,951,979
Vested accrued benefits	47,764,140	60,677,167
Non-vested accrued benefits	1,817,897	3,767,356
TOTAL	73,481,395	98,396,502
Excess of obligations over actuarial value of assets	$46,405,469	$57,012,048

The actuarial value of assets represented approximately 38% of the pension obligation at December 31, 1985 and 42% at December 31, 1987.

The County's contribution rate was determined through the actuarial valuation performed as of December 31, 1985. This rate was adjusted January 1, 1988 from 11.54% to 13.30% of covered payroll. The County's total payroll, contribution amount and contribution rate for the last three years are:

Fiscal Year	Total Payroll	Employer Contribution	Contribution Rate
1986	$51,340,190	$5,801,442	11.30%
1987	55,423,854	6,191,317	11.30 - 11.54
1988	60,341,184	7,193,071	11.54 - 13.30

Ten-year historical trend information presenting PERS progress in accumulating sufficient assets to pay benefits when due is not yet available because the first actuarial valuation was prepared at December 31, 1985.

NOTE 17. COMMITMENTS AND CONTINGENT LIABILITIES:

Additional commitments under construction contracts at June 30, 1988 are as follows:

General Fund	$ 178,352
Road Fund	260,955
Capital Reserve Fund	4,686,705
Willamette River Bridges Fund	597,649
	$5,723,661

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, could become a liability of the Federal and State Program Fund, General Fund or other applicable funds.

Various other claims and lawsuits against the County are pending, but are either covered by insurance or are the type which are normal and reasonably in view of the County's operations. County management believes the total amount of liability, if any, which may arise from such claims and lawsuits beyond that which is covered by insurance would not have a material effect on the County's financial condition or its ability to carry on its activities substantially as now conducted.

NOTE 18. SEGMENT INFORMATION FOR ENTERPRISE FUNDS:

The County's five Enterprise Funds account for the financing of predominantly self-supporting activities which render services to the public on a user charge basis in three categories. Segment information at June 30, 1988 and for the year then ended, is as follows:

	Type of Services Provided			
	Data Processing	Street Lighting	Sewer	
	Data Processing Fund	Mid-County Service Dist. No. 14	Combined Sewer Utility Funds	TOTAL
Operating revenue	$4,582,575	$ 744,319	$ 106,699	$5,433,593
Depreciation expense	479,019	17,670	31,381	528,070
Operating income (loss)	(575,847)	47,013	(11,585)	(540,419)
Revenue from other governmental units	4,582,575			4,582,575
Net income (loss)	(608,074)	75,261	10,713	(522,100)
Current capital contributions and transfers	189,024	(201,210)	55,170	42,984
Property, plant and equipment:				
Additions at cost	396,485	105,968		502,453
Deletions at cost	29,243	500,301		529,544
Net working capital (deficit)	(41,204)	598,082	296,916	853,794
Total assets	1,826,701	997,861	1,429,510	4,254,072
Long-term liabilities:				
Payable from operating revenue:				
Current portion	182,228			182,228
Long-term portion	366,642			366,642
Payable from other sources:				
Current portion			28,000	28,000
Long-term portion			56,000	56,000
Total equity	1,135,209	808,950	1,230,288	3,174,447

NOTE 19. SUBSEQUENT EVENTS:

On July 12, 1988, Multnomah County purchased the J.K. Gill Building, which houses the County's Human Services Department, by issuing $4,225,168 in Certificates of Participation. The certificates' total interest rate is 7.19% and they mature July 1989 through July 2008. The certificates are rated A1 by Moody's Investors Service.

On July 7, 1988, Multnomah County issued its annual Tax Anticipation Notes, dated July 1, 1988, in the amount of $9,000,000. The net effective interest rate is 5.64% and the notes mature June 30, 1989. The notes are rated MIG 1 by Moody's Investors Service.

Appendix B

Resolution No. 89-125

BEFORE THE BOARD OF COUNTY COMMISSIONERS

MULTNOMAH COUNTY, OREGON

In the matter of the approving of the issuance and negotiated sale of $7,000,000 Series 1989A Certificates of Participation; approving and authorizing the Certificate Purchase Agreement, the Lease-Purchase and Escrow Agreement, and the Preliminary Official Statement and Official Statement; and designating an Authorized Officer.	)	RESOLUTION #89-125

WHEREAS, the Board of County Commissioners of Multnomah County, Oregon (the "Board") desires to acquire the Inverness, Eschbach, Boilermakers, Hooper Detox Parking Lot and Mid-County property and to make certain improvements to these properties and to acquire equipment;

WHEREAS, the Board has reviewed a proposed plan to provide funds for payment of the costs of such acquisition and improvements through the issuance of certificates of participation in a lease-purchase agreement to be entered into between Multnomah County (the "County") and a vendor and escrow agent (the "Vendor" and "Escrow Agent") and has determined that the proposed issuance of certificates of participation would be in the best interests of the County.

WHEREAS, the certificates of participation will be issued and designated as 1989A Certificates of Participation (the "Certificates"). The Series 1989A Certificates in the principal amount of $7,000,000 will be tax-exempt certificates issued for the purpose of acquiring the Inverness, Eschbach, Boilermakers and Mid-County property and remodeling these facilities and to acquire tax assessment and election equipment and reserve requirements; and

WHEREAS, the Finance Director has negotiated documents for the issuance of the Certificates and has received from Kidder, Peabody & Co. Incorporated (the "Underwriter") a Certificate Purchase Contract for the purchase of the Certificates evidencing proportionate interests in lease-purchase payments by Multnomah County, Oregon.

WHEREAS, the Board does find and determine that it is reasonable and necessary to approve and authorize the execution of the financing documents and being advised by the Finance Director that the documents are in final form and ready for approval and authorization:

THEREFORE, BE IT RESOLVED that:

1. The Board does approve of the lease-purchase financing of the acquisition and remodeling of the Inverness, Eschbach, Boilermakers, Hooper Detox Parking Lot and Mid-County property and the acquisition of equipment (the "Facilities") as more fully described in the Series 1989A Lease-Purchase and Escrow Agreement (the "Agreement"), does approve of the Agreement, and does designate the Finance Director as the Authorized Officer to execute these documents for and on behalf of the County.

2. The County does accept the terms and provisions of the Series 1989A Certificate Purchase Contract (the "Purchase Contract") and does approve of the purchase price and interest rate to be borne by the Certificates and does authorize the Finance Director to execute the Purchase Contract on behalf of the County.

3. The County does approve of the issuance of the Series 1989A Certificates in fully registered form, in denominations of Five Thousand Dollars ($5,000) each or integral multiples thereof, to be dated August 1, 1989 and to be numbered sequentially beginning with R-1, and shall mature serially on the first day of August of each year as follows:

YEAR	AMOUNT

4. The Certificates shall bear interest payable semiannually on the 1st day of February and the 1st day of August of each year commencing February 1, 1990. The Certificates are subject to redemption prior to maturity as provided in the Agreement.

In the event the County desires to redeem any or all of the Certificates, the County shall appropriate sufficient prepayment of lease payments to provide adequate funds for the redemption of the Certificates.

5. The County may, but is not obligated to, take such action as is necessary to budget and appropriate expenditures sufficient to pay lease payments for each fiscal year in the amount of the annual principal maturities and accrued interest on the Certificates. In the event of appropriation of funds for lease payments, the County covenants to maintain such appropriation in full force and effect during that fiscal year and shall expend such appropriated funds only for lease payments. In the event the County determines not to appropriate funds sufficient for lease payments in any fiscal year, such failure shall constitute a termination under the terms of the Agreement and the Escrow Agent may exercise such remedies as are provided in the Agreement.

6. The Certificates shall be secured by a pledge and covenant of the County to apply appropriated funds upon the lease payments from the general funds of the County.

7. The County does designate and appoint Security Pacific Bank Oregon as the Escrow Agent and Paying Agent and Registrar for the Certificates and does request the Paying Agent and Registrar to authenticate the Certificates as of the date of delivery to the purchasers thereof. The County does appoint Kidder, Peabody & Co. Incorporated as Underwriter of the Certificates.

8. The County does approve of the preparation and distribution of the Preliminary Official Statement, does ratify the distribution thereof to prospective purchasers of the Certificates, and does authorize the preparation and distribution of the Official Statement. When the Authorized Officer has been advised that the final Official Statement does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements contained in the Official Statement not misleading in light of the circumstances under which they are made, then the Authorized Officer may certify the accuracy of the Official Statement on behalf of the County.

9. The proceeds of the Series 1989A Certificates shall be used by the County and invested by the Escrow Agent in such manner that the Certificates will not become "arbitrage bonds" within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended, and regulations issued thereunder.

10. The County does authorize the Authorized Officer of the County to execute such other documents as are necessary and proper to consummate the financing pursuant to the Agreements.

ADOPTED this 22nd day of June, 1989.

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

By Gladys McCoy
Gladys McCoy
Multnomah County Chair

(SEAL)

Reviewed by:

LAURENCE KRESSEL
County Counsel for
Multnomah County, Oregon

By John L. DuBay
County Counsel

6555F

Appendix C

Form of Bond Counsel Opinion

RANKIN VAVROSKY DOHERTY
MACCOLL & MERSEREAU
LAWYERS

HOWARD A. RANKIN
DENNIS R. VavROSKY
PATRIC J. DOHERTY
E. KIMBARK MacCOLL, JR.
PETER R. MERSEREAU
RONALD W. ATWOOD
JAMES P. SHANNON, LLM*
KARLI L. OLSON
THOMAS W. McPHERSON†
LARRY T. COADY
CURTIS E. HEIKKINEN
KATHERINE G. GEORGES
KATHERINE M. ZELKO, LLM
ERIC R. MILLER‡

1600 BENJ. FRANKLIN PLAZA
ONE S.W. COLUMBIA STREET
PORTLAND, OREGON 97258

FOUNDED IN 1885 AS
SMITH & TEAL

TELEPHONE: 503-226-6400
FACSIMILE: 503-226-0383

† ALSO LICENSED IN CALIFORNIA
‡ ALSO LICENSED IN WASHINGTON
*ALSO LICENSED IN MICHIGAN & COLORADO

August 3, 1989

CERTIFICATES OF PARTICIPATION
(1989A FACILITIES LEASE-PURCHASE AND ESCROW AGREEMENT)
EVIDENCING PROPORTIONAL INTERESTS
IN LEASE-PURCHASE PAYMENTS BY
MULTNOMAH COUNTY, OREGON

We have acted as bond counsel for Multnomah County, Oregon (the "County"), in connection with the lease-purchase of certain real property and equipment (the "Facilities"). We have reviewed a transcript of the proceedings of the County in connection with the adoption of Resolution No. 89-125 on June 22, 1989 (the "Resolution") authorizing the execution and delivery of a Lease-Purchase and Escrow Agreement dated as of August 1, 1989 (the "Agreement") between the County and Security Pacific Bank Oregon, as vendor and escrow agent (the "Vendor" and "Escrow Agent"). The Agreement provides for the payment of Lease Payments (as defined in the Agreement) by the County to the Escrow Agent as consideration for the purchase by the County of the Facilities and the authentication and delivery by Security Pacific Bank Oregon, as paying agent, of certificates of participation (the "Certificates") evidencing undivided proportional interests in the Lease Payments, all as provided in the Agreement.

The Certificates are being issued as Current Interest Certificates in the aggregate principal amount of $ and as Deferred Interest Certificates in the aggregate value at maturity of $

As to questions of fact material to our opinion we have relied upon the certified proceedings and other certifications of public officials furnished to us without undertaking to verify the same by independent investigation.

We have not been engaged nor have we undertaken to review the accuracy, completeness or sufficiency of the Official Statement or other offering material relating to the Certificates, except as to the information entitled "Description of the Certificates", "Authorization and Purpose", "Security and Sources of Payment", "The Facilities", "Sources and Uses of Funds", "Summary of Certain Provisions of the Lease-Purchase and Escrow Agreement", "Tax Exemption" and "Certain Legal Matters" as stated in the Official Statement, and we express no opinion as to the remainder of the Official Statement.

Based upon our examination, we are of the opinion, as of the date hereof and under existing law, as follows:

1. The County is a municipal corporation and political subdivision of the State of Oregon duly created and validly existing under and by virtue of the laws of the State of Oregon.

2. The Resolution has been duly adopted by the County.

3. The Agreement has been duly authorized, executed and delivered by the County and, assuming due authorization, execution and delivery by the Escrow Agent, constitutes a valid and binding obligation of the County enforceable in accordance with its terms.

4. Assuming compliance with certain covenants of the County concerning the tax status of interest on the Certificates, the interest component of the Lease Payments due under the Agreement to the owners of Current Interest Certificates, and as to owners of Deferred Interest Certificates any original issue discount representing the interest component of the Lease Payments due under the Agreement is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations; it should be noted, however, that for the purpose of computing the alternative minimum tax imposed on corporations (as defined for federal income tax purposes), such interest component is taken into account in determining adjusted net book income (adjusted current earnings for taxable years beginning after December 31, 1989). The opinions set forth in the preceding sentence are subject to the condition that the

County comply with all requirements of the Internal Revenue Code of 1986, as amended, that must be satisfied subsequent to the issuance of the Certificates in order that the interest component be, or continue to be, excluded from gross income for federal income tax purposes. The County has covenanted to comply with each such requirement. Failure to comply with certain of such requirements may cause the inclusion of the interest component on the Certificates in gross income for federal income tax purposes to be retroactive to the date of issuance of the Certificates.

We express no opinion regarding other federal tax consequences arising with respect to the Certificates.

5. The interest component on the Certificates is exempt from present State of Oregon personal income taxes.

It is understood that the rights of the owners of the Certificates and the enforceability of the Agreement and the Certificates may be subject to bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights heretofore or hereafter enacted to the extent constitutionally applicable and that their enforcement may also be subject to the exercise of judicial discretion in appropriate cases.

Respectfully submitted,

____

Attorneys

DATE SUBMITTED ______________

(For Clerk's Use)
Meeting Date 7/27/89
Agenda No. R-6

REQUEST FOR PLACEMENT ON THE AGENDA

Subject: Rescheduling Planning Hearing

Informal Only* ______________ (Date)

Formal Only July 27, 1989 (Date)

DEPARTMENT Environmental Services DIVISION Planning

CONTACT Jane McGarvin TELEPHONE 3277

*NAME(s) OF PERSON MAKING PRESENTATION TO BOARD ______________

BRIEF SUMMARY Should include other alternatives explored, if applicable, and clear statement of rationale for the action requested.

Reschedule Case LD 4-89 from August 8 to August 15, 1989 as there is a conflict for the attorney. The Scope of Review will be the same: ON THE RECORD with Oral Arguments not to exceed 10 minutes per side.

(IF ADDITIONAL SPACE IS NEEDED, PLEASE USE REVERSE SIDE)

ACTION REQUESTED:

☐ INFORMATION ONLY ☐ PRELIMINARY APPROVAL ☐ POLICY DIRECTION ☒ APPROVAL

INDICATE THE ESTIMATED TIME NEEDED ON AGENDA ______________

IMPACT:

PERSONNEL

☐ FISCAL/BUDGETARY

☐ General Fund

Other ______________

SIGNATURES:

DEPARTMENT HEAD, ELECTED OFFICIAL, or COUNTY COMMISSIONER: ______________

BUDGET / PERSONNEL ______________ / ______________

COUNTY COUNSEL (Ordinances, Resolutions, Agreements, Contracts) ______________

OTHER ______________
(Purchasing, Facilities Management, etc.)

NOTE: If requesting unanimous consent, state situation requiring emergency action on back.

MULTNOMAH COUNTY OREGON

BOARD OF COUNTY COMMISSIONERS
ROOM 605, COUNTY COURTHOUSE
1021 S.W. FOURTH AVENUE
PORTLAND, OREGON 97204

GLADYS McCOY • CHAIR • 248-3308
PAULINE ANDERSON • DISTRICT 1 • 248-5220
GRETCHEN KAFOURY • DISTRICT 2 • 248-5219
RICK BAUMAN • DISTRICT 3 • 248-5217
SHARRON KELLEY • DISTRICT 4 • 248-5213
JANE McGARVIN • Clerk • 248-3277

July 27, 1989

Ms. Lorna Stickel, Planning Director
Division of Planning & Development
2115 SE Morrison
Portland, OR

Dear Ms. Stickel:

Be it remembered, that at a meeting of the Board of County Commissioners held July 27, 1989, the following action was taken:

In the matter of rescheduling Case LD 4-89 from)
August 8 to August 15, 1989, at 9:30 AM in Room)
602 of the Multnomah County Courthouse, with the)
hearing to be held on the record with oral)
arguments not to exceed 10 minutes per side R-6)

Upon motion of Commissioner Kafoury, duly seconded by Commissioner Bauman, it is unanimously

ORDERED that the above-entitled matter be rescheduled to August 15, 1989, at 9:30 AM, in Room 602 of the County Courthouse, with the hearing being held on the record with oral arguments not to exceed 10 minutes per side.

Very truly yours,

BOARD OF COUNTY COMMISSIONERS

By Jane McGarvin
Jane McGarvin
Clerk of the Board

jm
cc: County Counsel

AN EQUAL OPPORTUNITY EMPLOYER

MULTNOMAH COUNTY OREGON

BOARD OF COUNTY COMMISSIONERS
ROOM 605, COUNTY COURTHOUSE
1021 S.W. FOURTH AVENUE
PORTLAND, OREGON 97204

GLADYS McCOY • Chair • 248-3308
PAULINE ANDERSON • District 1 • 248-5220
GRETCHEN KAFOURY • District 2 • 248-5219
RICK BAUMAN • District 3 • 248-5217
POLLY CASTERLINE • District 4 • 248-5213
JANE McGARVIN • Clerk • 248-3277

1989 JUL 13 PM 3:30
BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY
OREGON

BOARD OF COUNTY COMMISSIONERS

Tuesday, August 8, 1989

9:30 a.m., Room 602

AGENDA

The following Decisions are reported to the Board for acceptance and implementation by Board Order:

PR 4-89 **Approve** change in the Powellhurst Community Plan redesignating this property from Urban Strip Conversion to Neighborhood Commercial;

ZC 6-89 **Approve, subject to a condition**, amendment of Sectional Zoning Map #400, changing the described property from SC, strip conversion to NC, neighborhood commercial, all for property at **12630 SE Division Street.**

The following Decision is reported to the Board for acknowledgement by the Presiding Officer:

CS 7-89 **Deny** change in zone designation from MR-4, medium density residential, to MR-4, C-S, community service designation to allow development of a Tri-Met Route Terminus facility for property at **13525 SE Foster Road.**

Continued

AN EQUAL OPPORTUNITY EMPLOYER

Public Hearing - On The Record

LD 4-89 Review the Decision of the Planning Commission of June 12, 1989, **approving, subject to conditions,** requested two-lot land division, to create lots of 283,270 and 115,500 square feet each, in an MR-4 zoning district, for property located at **20255 NE Halsey Street.**

This Decision has been appealed by an adjacent property owner

Scope of Review:

On The Record

Oral Argument:

Each side will have **10 minutes** to present oral argument before the Board.

Department of Environmental Services
Division of Planning and Development
2115 S.E. Morrison Street
Portland, Oregon 97214 (503) 248-3043

Decision

This Decision consists of Conditions,Findings of Fact and Conclusions.

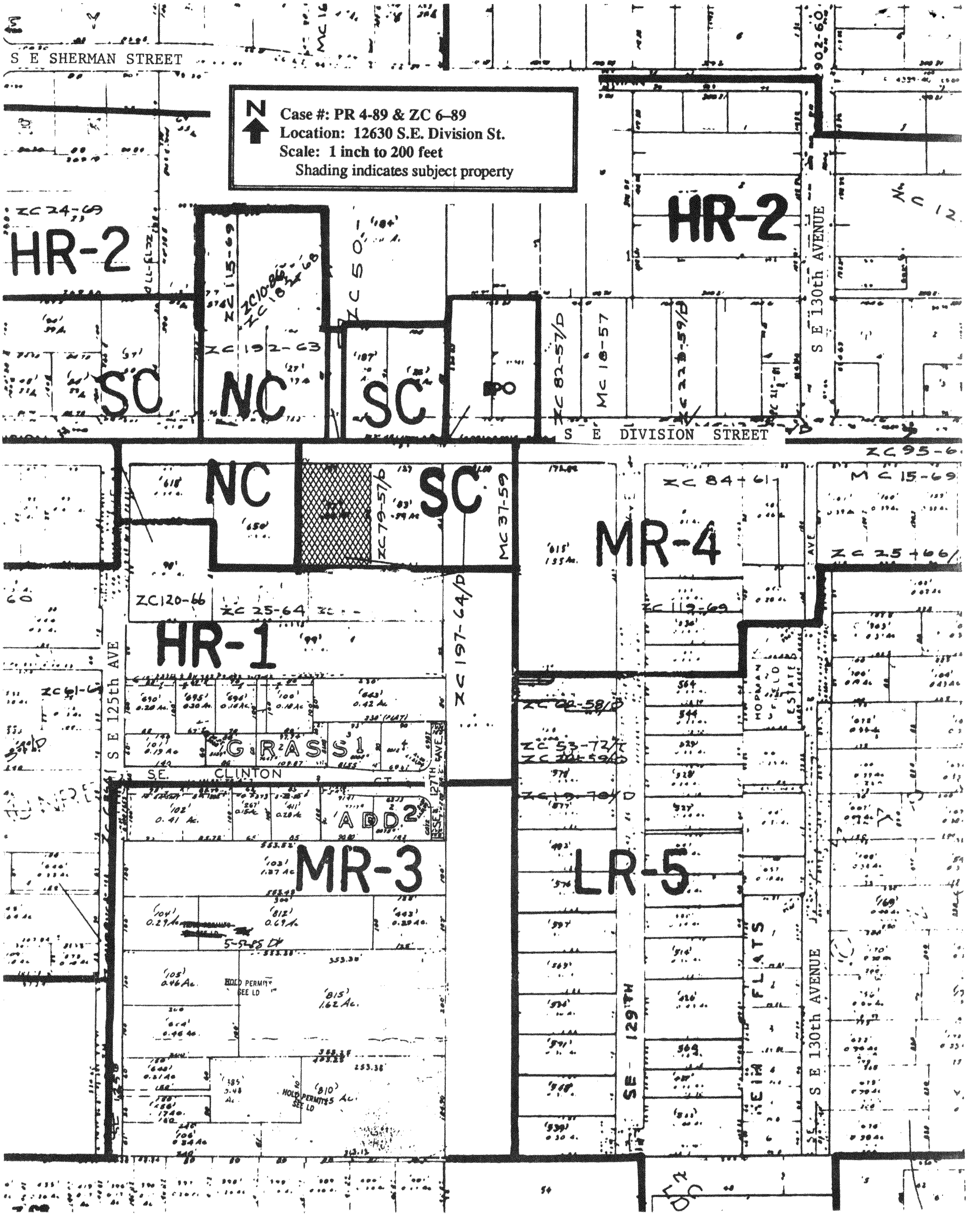
July 10, 1989.

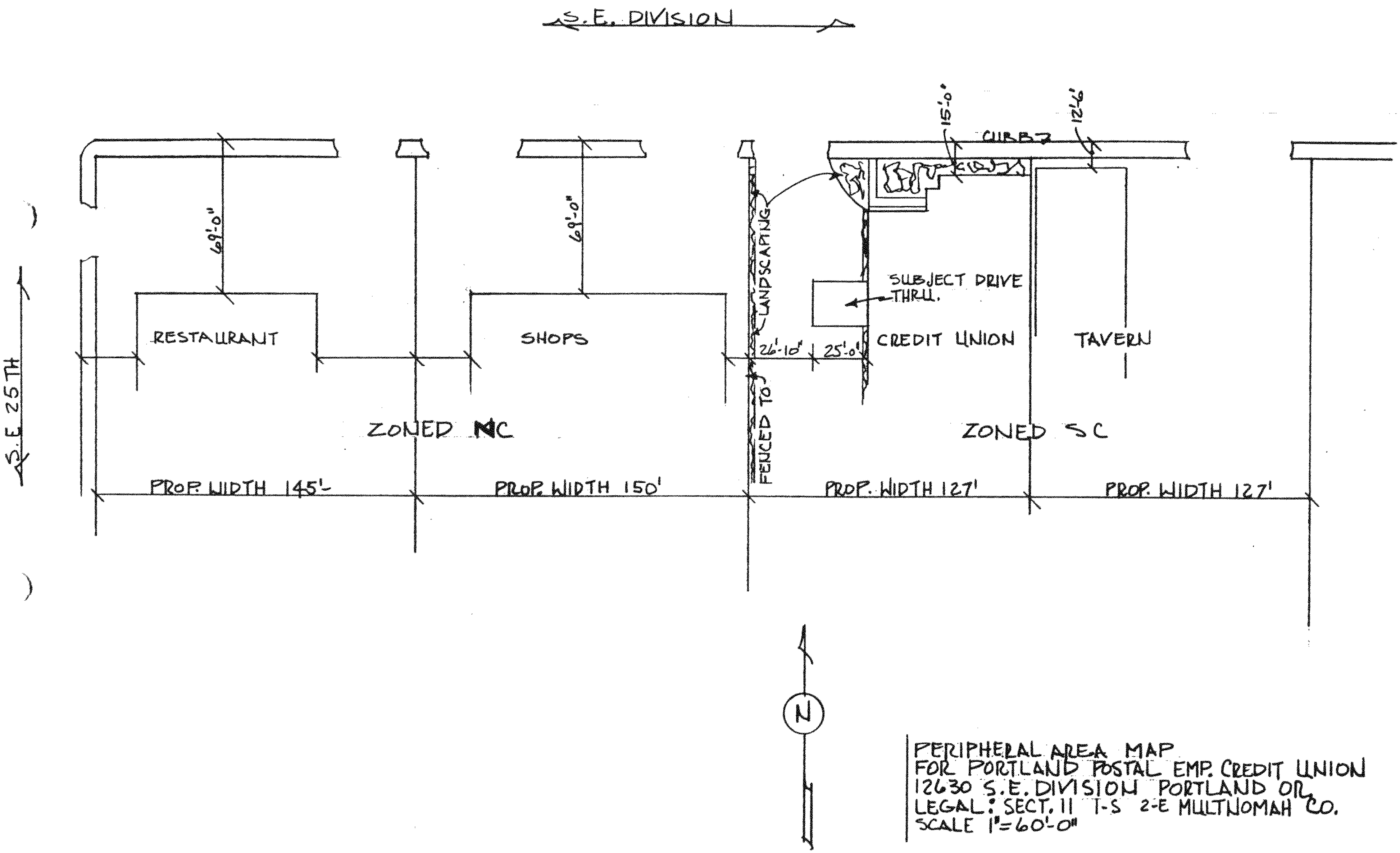
PR 4–89, #400 **Comprehensive Plan Amendment**
ZC 6-89, #400 **Zone Change Request**
(SC to NC)

Applicant requests a Comprehensive Plan amendment and change in zone designation from the current Urban Strip Conversion designation and SC zoning to Urban Neighborhood Commercial and NC for an existing office complex.

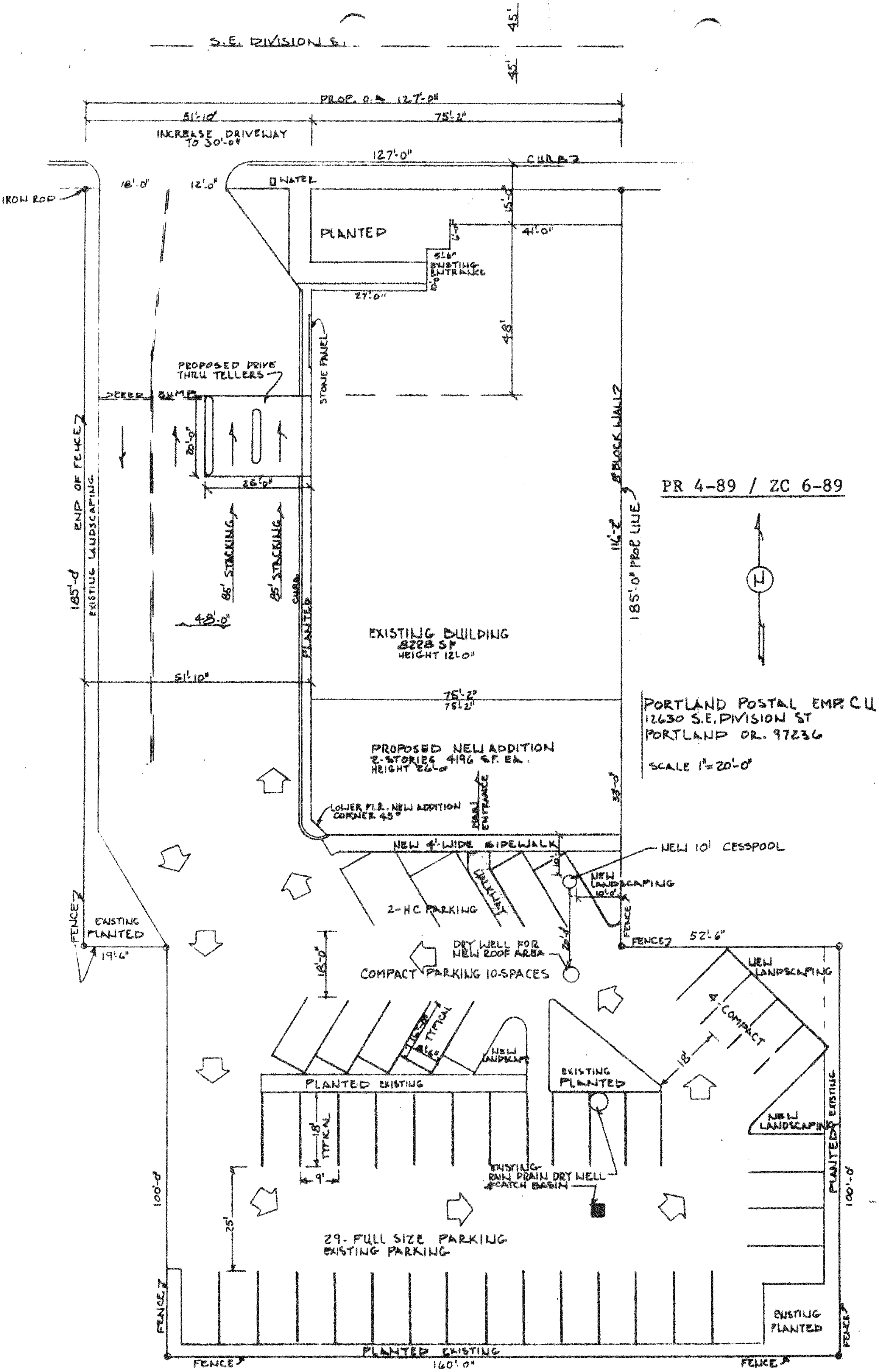
Location:	12630 SE Division Street
Legal:	Tax Lot '97', Section 11, T1S, R2E (1988 Assessor's Map)
Site Size:	0.90 Acres
Size Requested:	Same
Property Owner:	Portland Postal Employees Credit Union 421 SE 10th 97214
Applicant:	Mark Turnham 421 SE 10th 97214
Comprehensive Plan:	Strip Conversion
Current Zoning:	SC
Proposed Zoning:	NC—Neighborhood Commercial

Planning Commission Decision: APPROVE, subject to a condition, a change in the Powellhurst Community Plan redesignating this property from Urban Strip Conversion to Neighborhood Commercial and amending Sectional Zoning Map #400, changing the described property from SC to NC, based upon the following Findings and Conclusions..


N
Case #: PR 4-89 & ZC 6–89
Location: 12630 S.E. Division St.
Scale: 1 inch to 200 feet
Shading indicates subject property
S E SHERMAN STREET
S E DIVISION STREET
S E 125th AVE
S E 130th AVENUE
SE 129TH
SE. CLINTON
127TH AVE
HR-2
SC
NC
MR-4
HR-1
MR-3
LR-5
GRASSI
ADD 2
HOPMAN ESTATE
FLATS
ZC 24-69
ZV 115-69
ZC 50
ZC 192-63
ZC 82-57/D
MC 18-57
ZC 79-57/D
MC 37-59
ZC 95-6
ZC 84-61
MC 15-69
ZC 25-66
ZC 120-66
ZC 25-64
ZC 119-69
ZC 197-64/D
ZC 53-72
HOLD PERMITS SEE LD


S.E. DIVISION
CURB
15'-0"
12'-6"
69'-0"
69'-0"
LANDSCAPING
SUBJECT DRIVE THRU.
RESTAURANT
SHOPS
CREDIT UNION
TAVERN
26'-10"
25'-0"
FENCED TO
S.E. 25TH
ZONED MC
ZONED SC
PROP. WIDTH 145'
PROP. WIDTH 150'
PROP. WIDTH 127'
PROP. WIDTH 127'
N
PERIPHERAL AREA MAP
FOR PORTLAND POSTAL EMP. CREDIT UNION
12630 S.E. DIVISION PORTLAND OR.
LEGAL: SECT. 11 1-S 2-E MULTNOMAH CO.
SCALE 1"=60'-0"

PR 4-89 / ZC 6-89



PR 4-89 / ZC 6-89

PORTLAND POSTAL EMP. C.U.
12630 S.E. DIVISION ST
PORTLAND OR. 97236

SCALE 1" = 20'-0"

Condition:

Satisfy applicable requirements of Engineering Services regarding future improvements of SE Division Street.

Findings of Fact:

1. Applicant's Proposal:

The applicant requests Planning Commission approval to amend the Powellhurst Community Plan, changing the designation of this property from Urban Strip Conversion to Urban Neighborhood Commercial and a change in zone designation from the current SC to NC. No additional development, with the exception of a drive–through window and a thirty-three foot addition to the rear of the building, is proposed as a result of this proposed amendment and zone change.

2. Ordinance Considerations:

A. The burden is on the applicant for a comprehensive plan amendment to demonstrate that the revision is:

(a) In the public interest;

(b) In compliance with the applicable elements of the comprehensive plan; or

(c) Proof that circumstances in the area affected by the proposed revision have changed since the adoption of the plan, or that there was a mistake in the plan.

B. The burden is on the applicant for a zone change to persuade the Planning Commission that:

(a) Granting the request is in the public interest;

(b) There is a public need for the requested change and that need will be best served by changing the classification of the property in question as compared with other available property;

(c) The proposed action fully accords with the applicable elements of the Comprehensive Plan.

3. Site and Vicinity Characteristics:

This property is located at the south side of SE Division Street between SE 125th and 129th Avenues. The site is essentially level and is developed with 8,228 sq.ft. office complex and 47 space parking lot which was constructed in 1978. There is a shopping complex immediately to the west of this site, and two restaurants further west at the intersection of SE 125th and Division, all on property zoned Neighborhood Commercial. Further west is a major commercial concentration at the intersection of 122nd and SE Division Street. To the east is a tavern, a recycling center, and a trailer court at SE129th and Division Street, all within a Strip Conversion zone. To the north across Division is a small commercial complex, office buildings and a fast–food restaurant, on properties zoned Strip Conversion, Business and Professional Office and Neighborhood Commercial respectively. To the south all of the property is zoned and developed with apartments.

4. Compliance with Ordinance Criteria:

This proposal satisfies the criteria for a zone change and plan revision as follows:

A. *Public Interest:* It is in the public interest to allow the full utilization of developed properties when such utilization does not adversely impact surrounding properties while providing a convience to the user public.

B. *Public Need:* There is a public need for full service savings and loan facilities. The proposed zoning will allow the provision of the same raange of user services at this location as is common to other credit union facilities.

C. *Compliance with Applicable Comprehensive Plan Policies:* This proposal satisfies the following policies of the Comprehensive Framework Plan:

(a) No. 13—Air, Water and Noise Quality: The site is developed with a small office complex using dry wells for disposal. No adverse impacts with respect to air, water and noise quality have been identified that would result from the proposed change in zone designation since there is only proposed a continuation of the existing use with the addition of a drive–through window.

(b) No. 14—Development Limitations: No new development is proposed and the site has posed no limitations for the development that exists.

(c) No. 16—Natural Resources: There are no known natural resources that would be affected by the proposed plan and zone change.

(d) No. 27—Commercial Location: This proposal satisfies all of the locational criteria for a Neighborhood Commercial designation. It is located on a major arterial (four lanes with a left turn refuge), it is of appropriate size and shape, has no known development limitations, and is in an area of comparably designated properties.

(e) No. 37—Utilities: Water is provided by Powell Valley Road Water district and sewage is disposed of by a subsurface disposal system (public sewer is scheduled in the area in 1993). Drainage is handled on-site by means of dry wells. All necessary power and communication facilities are available along both street frontages.

(f) No. 38—Facilities: Centennial School District has been informed of this request and has made no response. Fire protection is provided by Fire District No. 10 and police protection by the Multnomah County Sheriff.

Conclusion:

The applicant has carried the burden necessary for the granting of the requested plan amendment and zone change based on Finding No. 4 above. The proposed changes satisfy the applicable approval crieria and result in plan and zone designations comparable to those of surrounding properties and allow a fuller utilization of the subject site.

Signed July 10, 1989

Richard Leonard jl

By Richard Leonard, Chairman

Filed With the Clerk of the Board on July 20, 1989

Appeal to the Board of County Commissioners

Any person who appears and testifies at the Planning Commission hearing, or who submits written testimony in accord with the requirements on the prior Notice, and objects to their recommended decision, may file a Notice of Review with the Planning Director on or before 4:30 p.m. on Monday, July 30, 1989 on the required Notice of Review Form which is available at the Planning and Development Office at 2115 SE Morrison Street.

The Decision on this item will be reported to the Board of County Commissioners for review at 9:30 a.m. on Tuesday, August 1, 1989 in Room 602 of the Multnomah County Courthouse. For further information call the Multnomah County Planning and Development Division at 248-3043.

DEPARTMENT OF ENVIRONMENTAL SERVICES
DIVISION OF PLANNING AND DEVELOPMENT
2115 SE MORRISON STREET
PORTLAND, OREGON 97214 (503) 248-3043

MULTNOMAH COUNTY

Decision

This Decision consists of Conditions, Findings of Fact and Conclusions.

CS 7-89, #427 Community Service Classification

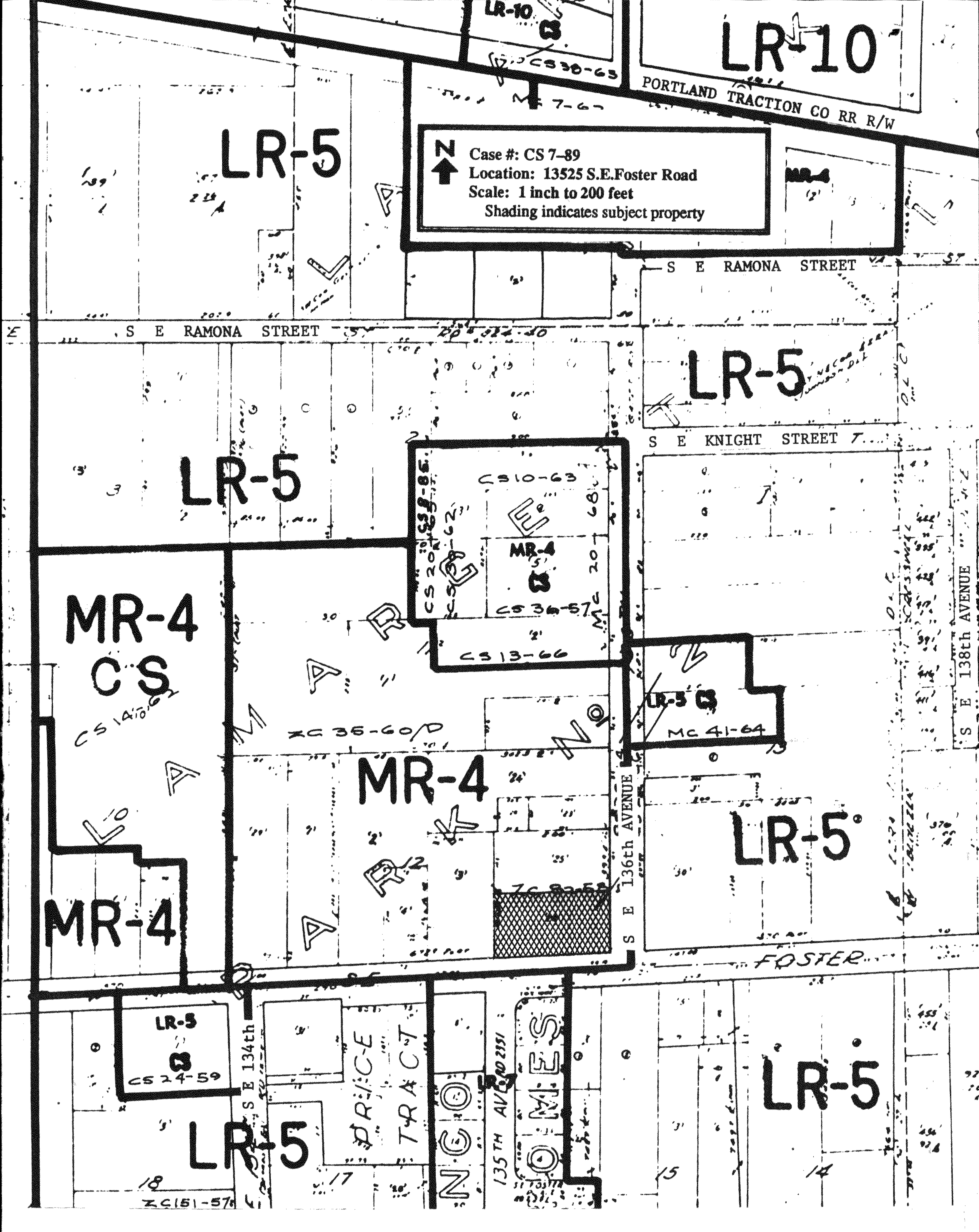
(Tri-Met Route Terminus Facility).

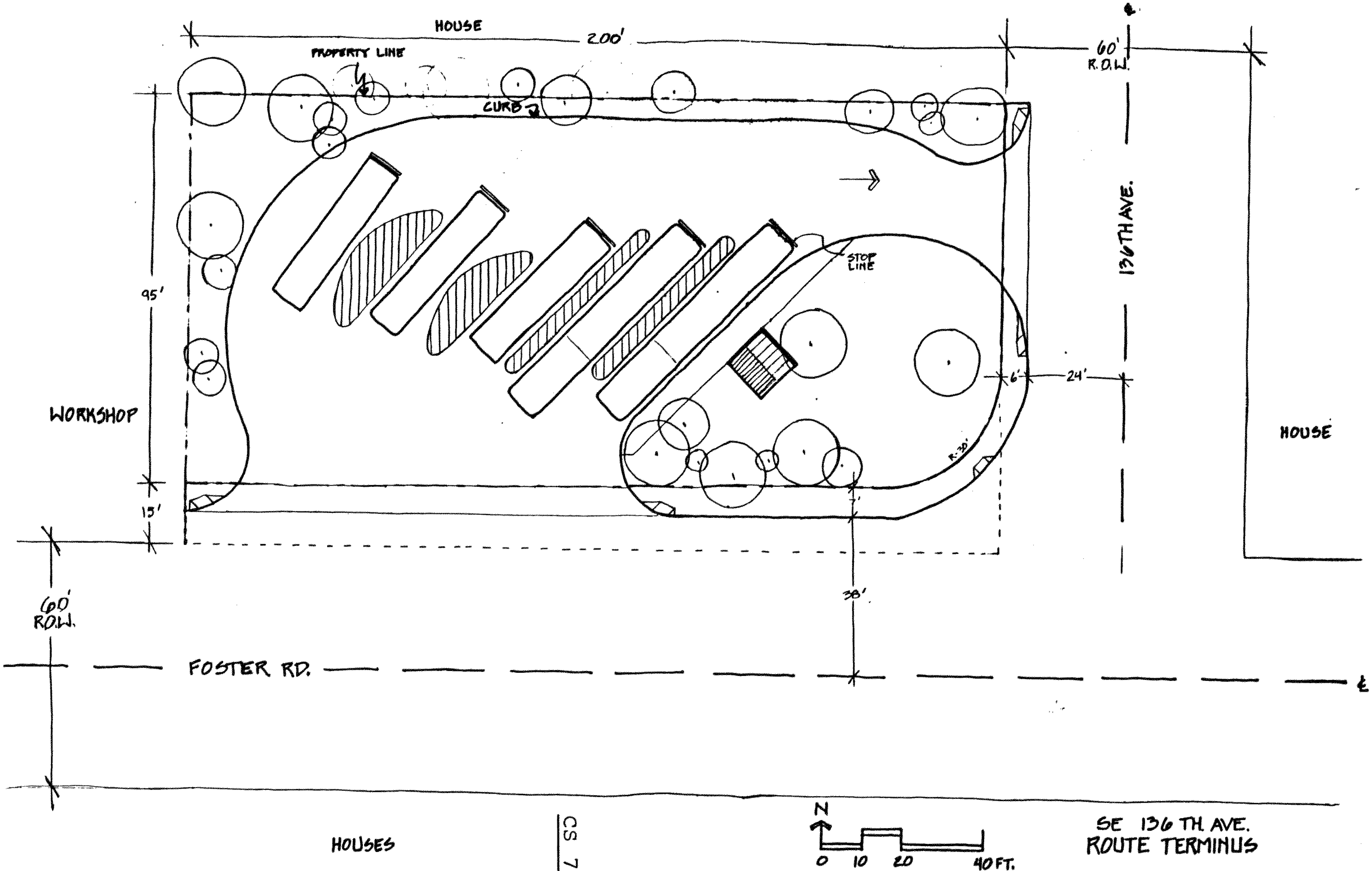
Applicant requests Community Service approval to allow the use of this property as a route terminus (bus turnaround and driver layover facility) for Tri–Met busses.

Location:	13525 SE Foster Road
Legal:	Tax Lot '22' of Lot 12, Lamargent Park Plat 2
Site Size:	110' x 200'
Size Requested:	Same
Property Owner:	Oregon Parks Foundation 5319 SW Westgate Drive, 97205
Applicant:	Tri-County Metropolitan Transportation District of Oregon 4012 SE 17th Avenue, 97202
Comprehensive Plan:	Medium Density Residential
Present Zoning:	MR-4, Urban Medium Density Residential District
Sponsor's Proposal:	MR-4, , C-S, Urban Low Density Residential Community Service District

PLANNING COMMISSION
DECISION: DENY Community Service designation of the above described property to allow its development with a Tri–Met Route Terminus facility, based on the following Findings and Conclusions.

July 10, 1989
CS 7–89


Case #: CS 7-89
Location: 13525 S.E.Foster Road
Scale: 1 inch to 200 feet
Shading indicates subject property
LR-10
PORTLAND TRACTION CO RR R/W
LR-5
S E RAMONA STREET
S E KNIGHT STREET
MR-4
CS
MR-4
CS 10-63
CS 36-57
CS 13-66
LR-5 CS
MC 41-64
ZC 35-60
S E 136th AVENUE
S E 138th AVENUE
FOSTER
LR-5
CS
CS 24-59
S E 134th
PRICE TRACT
135TH AVE
ZC 151-57



CS 7-89

Figure 1

Findings of Fact:

1. **Applicant's Proposal:** The Route Terminus Project is intended to allow Tri-Met to respond to the problems associated with bus layovers and turnarounds at the ends of routes. This project has been identified as a priority because of the opportunity to solve, at one facility, the problems which exist on several lines.

   This area of the Tri-Met service district lacks roadways capable of providing convenient on-street layovers and/or turnarounds. As a result, two of the bus lines in the area (lines 10 and 17) must make large 'terminal loops' in this area in order to prepare for their return trips. These loops add an additional layer of confusion to the service, as they may be reversed to serve the peak direction, and passengers may be required to wait at one location in the morning and at another location in the afternoon in order to board the same bus line to the same destination. Terminal loops which do not reverse may require many passengers to wait through the driver's layover before their trip is completed. In addition, loss of on-street layovers have required either truncation or extension of existing service, resulting in a loss of service or an increase in operating costs. By providing an off-street location on which these lines can both layover and turn-around, the loops can be eliminated and a more effective service delivered to the area.

2. **Ordinance Considerations:** The burden is on the applicant for a Community Service designation to demonstrate that the proposal:

   A. Is consistent with the character of the area;

   B. Will not adversely affect natural resources;

   C. Will not conflict with farm or forest uses in the area;

   D. Will not require public services other than those existing or programmed for the area;

   E. Will be located outside a big game winter habitat area as defined by the Oregon Department of Fish and Wildlife or that agency has certified that the impacts will be acceptable;

   F. Will not create hazardous conditions; and

   G. Will satisfy the applicable policies of the Comprehensive Plan.

3. **Site and Vicinity Characteristics:** The site of the proposed route terminus is an approximately 22,000 square foot vacant parcel on the northwest corner of S.E. 136th Avenue and Foster Road.

   Approximately 100 feet north of the site on 136th Avenue is a well maintained single family dwelling. To the west, fronting on Foster Road is a private driveway. Immediately west of this Route Terminus driveway is outdoor auto storage, a garage/shop of approximately 1000 square feet, and another single family residence. To the south, across Foster is a single family residence with frontage on S.E. 135th, an abandoned dwelling, and a vacant lot. Southeast of the site, beyond the intersection of 136th and Foster is another single family dwelling. Lot sizes range from 8,000 to 35,000 square feet in this area.

   The site is designated MR-4 (medium density residential) in both the zoning code and comprehensive plan of Multnomah County. Off-street transit layover and transfer facilities are allowed as community service uses in the MR-4 zone.

   The improvement of the streets, the provision of curbs and sidewalks (adjacent to the site), the landscaping of the site, and the improvement in the level of transit service, are all consistent with the development of higher density land uses, as allowed by the current zoning.

4. **Analysis of Ordinance Criteria:** Designation of this site as a Community Service for governmental transportation purposes is found to satisfy the applicable ordinance criteria as follows:

   A. ***Consistency With the Character of the Area:*** The applicant argued that the improvement of transit service (community service), and the physical improvement of the site and adjacent right-of-way would be consistent with the planned development of higher density land uses. However, the Planning Commission heard testimony from adjacent residents that the noise and fumes of diesel engines, and generation of over one hundred vehicular trips per day to this site was not consistent with the single family residential character of the surrounding area.

   B. ***Affect on Natural Resources:*** No significant natural resources have been identified to exist on this site. In a broader context, the energy saving characteristics of transit service will help to save resources.

   C. ***Compatibility With Farm and Forest Uses:*** The site is not zoned, nor is adjacent to any property zoned for farm of forest uses.

   D. ***Public Services:*** The applicant stated that storm and sanitary effluent would be disposed of on site, via an engineered disposal system, which would need to be approved by DEQ. All other necessary services are in place, and the facility itself would allow the more effective provision of transit service. Testimony at the hearing, however, convinced the Planning Commission that the proposed use would encourage riders to board busses at the site. No provision for a "park and ride" facility could be made on this property due to its small size and total development with the proposed terminal facility. Neither SE Foster Road nor SE 136th Avenues are capable of safely accommodating off-street parking due to narrow pavement widths. Therefore, the Planning Commission found that there was no provision for the public parking that would be generated by the proposed use.

E. ***Big Game Winter Habitat:*** The site is within the metropolitan area Urban Growth Boundary, it is not included in a big game winter habitat area.

F. ***Hazardous Conditions:*** The proposed project would include measures for increased safety and secure operations through implementation of crime and accident prevention methods. The lighting plan will emphasize an even level of lighting to encourage safe evening use of all driveways, walkways, and building facility. No hazardous materials will be used or allowed on site, nor is it expected that the changes in bus volumes would have a noticeable impact on traffic operations.

G. ***Comprehensive Plan Policies:*** The following Powellhurst Community Plan Policies are found to apply to this proposal:

(a) *Policy 2: Off-site Effects* — Any potential adverse conditions will be mitigated. The improvement of transit service in this area will provide an attractive alternative to the private automobile, this will likely have a positive effect on traffic.

(b) *Policy 5: Economic Development* — The improved transit service resulting from the construction of this facility will facilitate the accessibility to employment.

(c) *Policy 13: Air and Water Quality and Noise Level* — The improved transit service will result in the reduced use of the automobile and reduction of air pollution. Water Quality will be protected through the use of oil/water separators as necessary.

Buses will be shut-off during layover at the facility, under normal operating procedures, in order to alleviate noise impacts on adjacent properties.

(d) *Policy 18: Community Identity* — As a condition of development Tri-Met will dedicate 15 feet on the north side of Foster, and will pave that right-of-way as required. Tri-Met will also construct curbs and sidewalks in both right-of-ways.

(e) *Policy 19: Community Design* — The proposed design fully satisfies the following design guidelines:
- Development Fronting on Arterial Streets
- Energy (specifically, "Safe and attractive facilities to encourage the use of energy saving transportation modes".

(f) *Policy 20: Arrangement of Land Uses* — The existing zoning allows the proposed development as a Community Service use.

(g) *Policy 22: Energy Conservation* — The improvement of transit service, is consistent with the planned development of higher density land uses adjacent to the site.

(h) *Policy 32: Capital Improvements* — As mentioned above sidewalks adjacent to the site will be developed as a part of this project.

(i) *Policy 33: Transportation System* — The development of this site as a mass transportation terminal will further the goal of providing balance in the availability of transportation types.

(j) *Policy 34: Trafficways System* — Pedestrian pathways adjacent to 136th Avenue will be developed as a part of this project.

(k) *Policy 35: Public Transportation System* — Tri-Met will meet independently with both the Powellhurst Neighborhood Association and adjacent property owners. Bicycle racks will be provided at the terminal.

(l) *Policy 36: Transportation System Development Requirements* — As mentioned above, Tri-Met will dedicate 15 feet on Route Terminus the north side of Foster to be used as right-of- way, will construct curbs and sidewalks in those right-of-ways.

Conclusions:

The applicant has failed to carry the burden necessary for the granting of Community Service designation of this property for its use as a Tri–Met bus terminus by failing to convince the Planning Commission that such a use is consistent with the character of the surrounding area and that the use will not require public services other than those existing or programmed for the area.

In the Matter of CS 7-89

Signed July 10, 1989

Richard Leonard

By Richard Leonard, Chairman

Filed With the Clerk of the Board on July 20, 1989

Appeal to the Board of County Commissioners

Any person who appears and testifies at the Planning Commission hearing, or who submits written testimony in accord with the requirements on the prior Notice, and objects to their recommended decision, may file a Notice of Review with the Planning Director on or before 4:30 PM. on Monday, July 31, 1989 on the required Notice of Review Form which is available at the Planning and Development Office at 2115 SE Morrison Street.

The Decision on this item will be reported to the Board of County Commissioners for review at 9:30 a.m. on Tuesday, August 8, 1989 in Room 602 of the Multnomah County Courthouse. For further information call the Multnomah County Planning and Development Division at 248-3043.

MULTNOMAH COUNTY OREGON

OFFICE OF COUNTY COUNSEL
1120 S.W. FIFTH AVENUE, SUITE 1530
P.O. BOX 849
PORTLAND, OREGON 97207-0849
(503) 248-3138

HM
JUL 25 1989
(Hm O Del)

BOARD OF COUNTY COMMISSIONERS
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M E M O R A N D U M

TO: H. C. (Hank) Miggins
Executive Assistant
Office of County Chair 101/134

FROM: John L. DuBay
Chief Assistant County Counsel
(106/1530)

JLD

DATE: July 25, 1989

RE: Land Use Hearing Continuance

The Board is scheduled to hear the appeal of Keith Eddy in Land Division Proceeding No. 4-89. The hearing is scheduled for August 8, 1989.

Thane Tienson, attorney for Mr. Eddy, asks for an extension since Mr. Tienson will be in trial all that week of August.

I checked with Bill Monahan, attorney for the applicant, who advises me there are no objections to the extension. I understand the Board must take action to set a new hearing date on Thursday, July 27, in order to give time for publication of the notice of hearing.

I request the matter be placed on the agenda as a unanimous consent item for this coming Thursday in order to grant the extension.

5353R

BOARD OF
COUNTY COMMISSIONERS
1989 JUL 28 PM 2:46
MULTNOMAH COUNTY
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MULTNOMAH COUNTY OREGON

BOARD OF COUNTY COMMISSIONERS
ROOM 605, COUNTY COURTHOUSE
1021 S.W. FOURTH AVENUE
PORTLAND, OREGON 97204

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PAULINE ANDERSON • DISTRICT 1 • 248-5220
GRETCHEN KAFOURY • DISTRICT 2 • 248-5219
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SHARRON KELLEY • DISTRICT 4 • 248-5213
JANE McGARVIN • Clerk • 248-3277

July 27, 1989

Mr. Duane Zussy, Director
Department of Human Services
426 SW Stark
Portland, OR

Dear Mr. Zussy:

Be it remembered, that at a meeting of the Board of County Commissioners held July 27, 1989, the following action was taken:

Discussion regarding Emergency Medical Services)

Larry Kressel, County Counsel, reported that the Court of Appeals reversed Judge Crookham in the one ASA Ambulance case yesterday (Emergency Medical Services). He stated that he would provide the Board with a copy of the opinion and summary of the Court's decision. He also stated that the County won everything that they could have pursued and that the next steps really depend on whether there is an appeal to the Supreme Court and whether the Board of Commissioners of Multnomah County changes the policy which is currently a two ASA plan.

Commissioner Kafoury questioned why there would be further appeal considering that the legislature changed the law clearly allowing the County to perform one ASA.

Mr. Kressel replied that because there were other issues in the appeal other than the interpretation of the statute fixed by 1989 legislature, particularly the claim that the City of Portland Charter prohibited the one ASA and that issue was resolved in the County's favor by the Court of Appeals. Because Judge Crookham only ruled on three points of the complaint, the effect of the Court of Appeals decision was to reverse the Crookham ruling on those points only and then remand the case back to the trial court for any other issues that remained in the complaints. Many of the points remaining were probably made moot by the ratification of all the rules and the elimination of the policy board from the decision making role by the Board of County Commissioners.

AN EQUAL OPPORTUNITY EMPLOYER

Commissioner Kafoury asked whether or not the County appealed on the issue of legislative intent.

Mr. Kressel replied affirmatively and that it was discussed in the opinion.

Very truly yours,

BOARD OF COUNTY COMMISSIONERS

By Jane McGarvin
Jane McGarvin
Clerk of the Board

jm
cc: County Counsel
Emergency Medical Services
Health Officer