

MEMORANDUM

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DATE: August 19, 2024

TO: Owosso City Council

FROM: Clayton Wehner, Director of Engineering

SUBJECT: Howell Street Resurfacing – Special Assessment Resolution No. 2

Each year the City considers a street program to improve selected city streets. Streets are selected for inclusion in the program either by citizen initiated petition or by selection by the City. **Howell Street, from south end to Clinton Street,** is proposed by the City for street resurfacing. Reconstruction and or resurfacing of these streets is funded in part via special assessment. Special Assessment is the process by which a portion of the cost for making a local improvement is assessed against a property owner based upon the value that the property receives from the improvement. The City assumes the remaining portion of the cost (public benefit portion). In recent years, the City has spread this amount as 60% public benefit and 40% property benefit for assessable items. The City usually finances special assessments for property owner a 10, 15, or 20 year period (determined by method of construction) at 3% interest. The property owner can pay an assessment in one lump sum or in installments over the 10, 15, or 20 year period.

The special assessment process has five steps, each having its own purpose and accompanying resolution.

Step One/Resolution No. 1 identifies the special assessment district(s), directs the City Manager to estimate project costs and the amounts to be specially assessed, and determines the life of the proposed improvements. Resolution No. 1 for the proposed improvement was approved by City Council at its **June 17, 2024** meeting.

Step Two/Resolution No. 2 sets the date for the hearing of necessity on the projects. It directs notices to be sent to each affected property owner detailing the proposed project, notifying them of the public hearing date, and the estimated amount of their assessment. City Council is asked to act upon Resolution No. 2 on **August 19, 2024** for the proposed improvement, setting a public hearing for Tuesday, **September 3, 2024**.

Step Three/Resolution No. 3 documents the hearing of necessity. This hearing provides affected residents with the opportunity to comment on whether they feel the project is necessary and of the proper scale. After hearing citizen comment on the project the City Council has three options: 1) If council agrees that the project should proceed as proposed, the district is established and staff is directed to go on with the next steps of the proposed project, including obtaining bids; 2) If council agrees the project should go forward, but with some adjustments they may direct staff to make those adjustments and proceed; 3) If council determines the project is not warranted and should not proceed at all they would simply fail to act on Resolution No. 3, effectively stopping the process.

Step Four/Resolution No. 4 takes place after the bids are received. Estimated assessment amounts are adjusted if necessary to reflect the actual cost as dictated by the bids received. A second public hearing is set to allow property owners to comment on their particular assessment. Each property owner is sent a

second notice containing the date and time of the public hearing and the amount of the proposed assessment for their property.

Step Five/Resolution No. 5 documents the second public hearing, finalizes the special assessment roll and sets the terms of payment. This public hearing is designed to allow affected citizens the opportunity to argue whether or not the amount of their assessment is fair and equitable in relation to the benefit they receive from the project. If, after hearing citizen comment, the council decides adjustments need to be made to the assessment roll they may do so. Alternately, if they feel all the assessments are fair and equitable they may pass the resolution as written.

Tonight the council will be considering Resolution No. 2 for the proposed district as a part of the Consent Agenda.

Staff recommends authorization of Resolution No. 2 for the following district, setting the hearing of necessity for Tuesday, **September 3, 2024**:

Howell Street, a Public Street, from south end to Clinton Street

Attachments: Resolution No. 2 - Howell Street Special Assessment Roll - Howell Street Engineer's Estimate - Howell Street Special Assessment District Map - Howell Street

MASTER PLAN IMPLEMENTATION GOALS: 3.4, 3.10

Special Assessment Resolution No. 2 for Howell Street

Special Assessment District No. 2025-01

Howell Street, a Public Street, from south end to Clinton Street

RESOLUTION NO.

HOWELL STREET FROM SOUTH END TO CLINTON STREET SPECIAL ASSESSMENT RESOLUTION NO. 2

WHEREAS, the City Council has ordered the City Manager to prepare a report for public improvement, more particularly hereinafter described; and

HOWELL STREET, A PUBLIC STREET, FROM THE SOUTH END TO CLINTON STREET; STREET RESURFACING

WHEREAS, the City Manager prepared said report and the same has been filed with the City Council as required by the Special Assessment Ordinance of the City of Owosso and the Council has reviewed said report.

NOW, THEREFORE, BE IT RESOLVED THAT:

- 1. The plans and estimate of cost and the report of the City Manager for said public improvement shall be filed in the office of the City Clerk and shall be available for public examination.
- 2. The City Council hereby determines that the Public Improvement hereinafter set forth may be necessary.
- 3. The City Council hereby approves the estimate of cost of said public improvement to be \$179,588.40 and determines that \$33,701.09 thereof shall be paid by special assessment imposed on the lots and parcels of land more particularly hereinafter set forth, which lots and parcels of land are hereby designated to be all of the lots and parcels of land to be benefited by said improvements and determines that \$145,887.31 of the cost thereof shall be paid by the City at large because of benefit to the City at large.
- 4. The City Council hereby determines that the portion of the cost of said public improvement to be specially assessed shall be assessed in accordance with the benefits to be received.
- 5. The City Council shall meet at the Owosso City Hall Council Chambers on Tuesday, September 3, 2024 for the purpose of hearing all persons to be affected by the proposed public improvement.
- 6. The City Clerk is hereby directed to cause notice of the time and place of the hearing to be published once in The Argus Press, the official newspaper of the City of Owosso, not less than seven (7) days prior to the date of said hearing and shall further cause notice of said hearing to be sent by first class mail to each owner of property subject to assessment, as indicated by the records in the City Assessor's Office as shown on the general tax roll of the City, at least (10) full days before the time of said hearing, said notice to be mailed to the addresses shown on said general tax rolls of the City.
- 7. The notice of said hearing to be published and mailed shall be in substantially the following form:

NOTICE OF SPECIAL ASSESSMENT HEARING CITY OF OWOSSO, MICHIGAN

TO THE OWNERS OF THE FOLLOWING DESCRIBED PROPERTY:

Howell Street, a Public Street, from the south end to Clinton Street

TAKE NOTICE that the City Council intends to acquire and construct the following described public improvement: **Street Resurfacing.**

The City Council intends to defray apart or all of the cost of the above-described public improvement by special assessment against the above described property.

TAKE FURTHER NOTICE that City Council has caused plans and an estimate of the cost and report for the above described public improvement to be prepared and made by the City Manager and the same is on file with the City Clerk and available for public examination.

TAKE FURTHER NOTICE that the City Council will meet at the Owosso City Hall Council Chambers, Owosso, Michigan at 7:30 o'clock p.m. on Tuesday, September 3, 2024 for the purpose of hearing any person to be affected by the proposed public improvement.

1-Aug-24 HOWELL STREET FROM SOUTH END TO CLINTON STREET ENGINEER'S ESTIMATE

DESCRIPTION	QUANTITY UN	літ	UNIT PRICE	AMOUNT	LLIGIBLE	CITY COST 60%		ASSESSMENT AT 40% RESIDENTIAL		ASSESSMENT AT 40% COMMERCIAL	
Mobilization, Max , (Road and Storm)	0.69 LSU	UM S	\$ 17,100.00	\$ 11,799.00	\$ 11,799.00	\$	7,079.40		4,719.60	\$	4,719.60
Tree, Rem, 6 inch to 18 inch	0 Ea	5	\$ 1,000.00	\$ -		\$	-	\$	-	\$	-
Tree, Rem, 19 inch to 36 inch	0 Ea	5	\$ 2,500.00	\$ -		\$	-	\$	-	\$	-
Tree, Rem, 37 inch or Larger	0 Ea	5	\$ 4,000.00	\$ -		\$	-	\$	-	\$	-
Dr Structure, Rem	2 Ea	5	\$ 500.00	\$ 1,000.00		\$	-	\$	-	\$	-
Sewer, Rem, Less than 24 inch	36 Ft	5	\$ 20.00	\$ 720.00		\$	-	\$	-	\$	-
Sewer, Rem, 24 inch to 48 inch	0 Ft	5	\$ 30.00	\$ -		\$	-	\$	-	\$	-
Curb and Gutter, Rem	17 Ft	5	\$ 10.00	\$ 170.00		\$	-	\$	-	\$	-
Pavt, Rem	31 Syd	d S	\$ 15.00	\$ 465.00	\$ 465.00	\$	279.00	\$	186.00	\$	186.00
Sidewalk, Rem	20 Syd	d S	\$ 15.00	\$ 300.00		\$	-	\$	-	\$	-
Embankment, CIP	50 Cyd	d S	\$ 20.00	\$ 1,000.00		\$	-	\$	-	\$	-
Excavation, Earth	5 Cyd	d S	\$ 15.00	\$ 75.00		\$	-	\$	-	\$	-
Non Haz Contaminated Material Handling and Disposal, LM	0 Cyd	d S	\$ 40.00	\$ -		\$	-	\$	-	\$	-
Subgrade Undercutting, Special	69 Syd	d S	\$ 50.00	\$ 3,450.00		\$	-	\$	-	\$	-
Erosion Control, Inlet Protection, Fabric Drop	3 Ea	5	\$ 125.00	\$ 375.00	\$ 375.00	\$	225.00	\$	150.00	\$	150.00
Subbase, CIP	12 Cyd	d S	\$ 20.00	\$ 240.00		\$	-	\$	-	\$	-
Aggregate Base, 6 inch, Modified	0 Syd	d S	\$ 16.00	\$ -		\$	-	\$	-	\$	-
Aggregate Base, 8 inch, Modified	0 Syd	d S	\$ 18.00	\$ -		\$	-	\$	-	\$	-
Aggregate Base, 9 inch, Modified	153 Syd	d S	\$ 20.00	\$ 3,060.00		\$	-	\$	-	\$	-
Aggregate Base, 12 inch, Modified	0 Syd	d S	\$ 25.00	\$ -		\$	-	\$	-	\$	-
HMA Base Crushing and Shaping, Modified	1069 Syd	d S	\$ 3.25	\$ 3,474.25	\$ 3,474.25	\$	2,084.55	\$	1,389.70	\$	1,389.70
Asphalt Cement Stabilized Base Course, 4 inch	1069 Syd	d S	\$ 4.25	\$ 4,543.25	\$ 4,543.25	\$	2,725.95	\$	1,817.30	\$	1,817.30
Asphalt Cement Binder	1709 Gal	1 5	\$ 4.50	\$ 7,690.50	\$ 7,690.50	\$	4,614.30	\$	3,076.20	\$	3,076.20
Material, Surplus and Unsuitable, Rem, LM	40 Cyd	d S	\$ 25.00	\$ 1,000.00		\$	-	\$	-	\$	-
Maintenance Gravel	35 Ton	n S	\$ 30.00	\$ 1,050.00	\$ 1,050.00	\$	630.00	\$	420.00	\$	420.00
Approach, CI I, LM	28 Cyd	d S	\$ 50.00	\$ 1,400.00	\$ 1,400.00	\$	840.00	\$	560.00	\$	560.00
Shld, Cl I	48 Ton	n S	\$ 35.00	\$ 1,680.00	\$ 1,680.00	\$	1,008.00	\$	672.00	\$	672.00
Trenching, Modified	30 Sta	a 8	\$ 300.00	\$ 9,000.00		\$	-	\$	-	\$	-
Geotextile, Separator, Modified	0 Syd	d S	\$ 3.50	\$ -		\$	-	\$	-	\$	-
Sewer, SDR-26, 4 inch, Tr Det B, Modified	0 Ft	5		\$ -		\$	-	\$	-	\$	-
Sewer, SDR-26, 6 inch, Tr Det B, Modified	0 Ft	5		\$ -		\$	-	\$	-	\$	-
Sewer, SDR-26, 10 inch, Tr Det B, Modified	129 Ft	5		10,320.00		\$	-	\$	-	\$	-
Sewer, SDR-26, 12 inch, Tr Det B, Modified	0 Ft	5		-		\$	-	\$	-	\$	-
Sewer, SDR-26, 15 inch, Tr Det B, Modified	0 Ft	ŝ		-		\$	-	\$	-	\$	-
Sewer, SDR-26, 18 inch, Tr Det B, Modified	0 Ft	5		-		\$	-	\$	-	\$	-
Sewer, SDR-26, 24 inch, Tr Det B, Modified	0 Ft	S		-		\$	-	\$	-	\$	-
Sewer Tap, 12 inch	0 Ea			-		\$	-	\$	-	\$	-
Sewer Tap, 18 inch	0 Ea			-		\$	-	\$	-	\$	-
Sewer Bulkhead, 12 inch	0 Ea			-		\$	-	\$	-	\$	-
Sanitary Service, Conflict	1 Ea		, ,	1,500.00		\$	-	\$	-	\$	-
Abandoned Gas Main, Conflict	1 Ea			750.00		\$	-	\$	-	\$	-
Dr Structure Cover, Adj, Case 1	1 Ea			750.00	\$ 750.00		450.00	\$	300.00	\$	300.00
Dr Structure, Tap, 10 inch	0 Ea			-		\$	-	\$	-	\$	-
Dr Structure, Tap, 12 inch	0 Ea			-		\$	-	\$	-	\$	-
Dr Structure, Temp Lowering	1 Ea			600.00	600.00	\$	360.00		240.00	\$	240.00
Dr Structure Cover, EJ 7000	0 Ea			-	\$ -	\$	-	\$	-	\$	-
Dr Structure Cover, EJ 1040 w/ Vented Cover	0 Ea	5	\$ 850.00	\$ -	\$ -	\$	-	\$	-	\$	-

DESCRIPTION	QUANTITY UNIT	U	INIT PRICE	AMOUNT		ELLIGIBLE AMOUNT	С	ITY COST 60%	ASSESSMENT AT 40% RESIDENTIAL	ASSESSMENT AT 40% COMMERCIAL
Dr Structure Cover, EJ 1040 w/ Solid Gasket Sealed Cover	1 Ea	\$	850.00	\$ 850.00	\$	850.00	\$	510.00	\$ 340.00	\$ 340.00
Dr Structure Cover, EJ 1040 w/ Type N Oval Grate	3 Ea	\$	850.00	\$ 2,550.00	\$	2,550.00	\$	1,530.00	\$ 1,020.00	\$ 1,020.00
Dr Structure, 24 inch dia, Modified	0 Ea	\$	2,000.00	\$ -			\$	-	\$-	\$ -
Dr Structure, 36 inch dia, Modified	2 Ea	\$	3,000.00	\$ 6,000.00			\$	-	\$-	\$ -
Dr Structure, 48 inch dia, Modified	1 Ea	\$	3,500.00	\$ 3,500.00			\$	-	\$-	\$ -
Dr Structure, 60 inch dia, Modified	0 Ea	\$	5,000.00	\$ -			\$	-	\$ -	\$ -
Dr Structure, 72 inch dia, Modified	0 Ea	\$	7,500.00	\$ -			\$	-	\$ -	\$ -
Dr Structure Collar, Modified	0 Ea	\$	750.00	\$ -	\$	-	\$	-	\$-	\$ -
HMA Surface, Rem	0 Syd	\$	4.00	\$ -	\$	-	\$	-	\$ -	\$ -
Hand Patching	0 Ton	\$	200.00	\$ -			\$	-	\$ -	\$ -
HMA, 13A @ 5"	286 Ton	\$	100.00	\$ 28,600.00	\$	28,600.00	\$	17,160.00	\$ 9,152.00	\$ 11,440.00
HMA, 3EML @ 3.5"	0 Ton	\$	125.00	\$ -	\$	-	\$	-	\$-	\$ -
HMA, 4EML @ 2"	0 Ton	\$	115.00	\$ -	\$	-	\$	-	\$ -	\$ -
HMA, 5EML @ 1.5"	0 Ton	\$	110.00	\$ -	\$	-	\$	-	\$ -	\$ -
HMA Approach		\$	150.00	-			\$	-	\$ -	\$ -
Cement		\$	300.00	300.00			\$	-	\$ -	\$ -
Driveway, Nonreinf Conc, 6 inch		\$	60.00	2,100.00	\$	2,100.00	\$	1,260.00	•	\$ -
Driveway, Nonreinf Conc, 7 inch		\$	75.00	_,	\$	_,	\$	-		\$ -
Curb and Gutter, Conc, Det F4		\$	30.00	-	\$	_	\$	_		\$ -
Curb and Gutter, Conc, Det F4, Modified		\$	35.00	-	Ψ		\$	-	•	\$ -
Driveway Opening, Conc, Det M		\$	20.00	-			\$	_	•	\$ -
Detectable Warning Surface, Modified		\$	100.00	1,000.00			\$	_	\$ -	φ \$
Curb Ramp Opening, Conc		\$	30.00	1,000.00			\$		•	\$ -
Sidewalk, Conc, 4 inch		\$	10.00				Ψ \$	-	•	\$- \$-
Sidewalk, Conc, 6 inch		φ \$	10.00	1,140.00			φ \$	-	•	\$ - \$ -
Sidewalk, Conc, 7 inch		φ \$	5.50	1,140.00			φ \$	-	•	\$ - \$ -
Curb Ramp, Conc, 4 inch			10.00	- 750.00			•	-	Ŧ	
		\$ \$		520.00			\$ \$	-	•	\$- \$-
Curb Ramp, Conc, 7 inch Water Shutoff, Adj, Temp, Case 1			10.00 350.00	1,050.00	¢	1 050 00				•
		\$				1,050.00	\$	630.00		\$ 420.00 \$ 800.00
Gate Box, Adj, Temp, Case 1		\$	500.00	2,000.00 150.00	\$	2,000.00		1,200.00		\$ 800.00
Barricade, Type III, High Intensity, Double Sided, Lighted, Furn & Oper		\$	150.00	150.00			\$	-	•	\$ -
Lighted Arrow, Type C, Furn & Oper		\$	400.00	-	•	0 450 00	\$	-		\$ -
Minor Traf Devices, Max \$5,000		\$	5,000.00	3,450.00	\$	3,450.00	\$	2,070.00	. ,	\$ 1,380.00
Plastic Drum, Fluorescent, Furn & Oper		\$	30.00	510.00			\$	-	•	\$ -
Sign, Portable, Changeable Message, Furn & Oper		\$	3,000.00	-			\$	-	+	\$ -
Sign, Type B, Temp, Prismatic, Furn & Oper		\$	5.00	330.00			\$	-	+	\$ -
Pedestrian Type II Barricade, Temp		\$	125.00	375.00			\$	-	+	\$ -
Turf Establishment, Performance		\$	10.00	7,550.00			\$	-	\$ -	\$ -
Post, Steel, 3 lb		\$	10.00	320.00			\$	-	+	\$ -
Sign, Type III. Erect, Salv		\$	75.00	150.00			\$	-	+	\$ -
Sign, Type III, Rem		\$	25.00	50.00			\$	-	\$ -	\$ -
Sign, Type IIIA		\$	20.00	-			\$	-	\$-	\$ -
Sign, Type IIIB		\$	20.00	-			\$	-	\$-	\$ -
Sign, Type VB	0 Sft	\$	20.00	-			\$	-	\$-	\$ -
Pavt Mrkg, Ovly Cold Plastic, 6 inch, Crosswalk	0 Ft	\$	3.00	-			\$	-	\$ -	\$ -
Pavt Mrkg, Ovly Cold Plastic, 24 inch, Stop Bar		\$	12.00	-			\$	-	\$ -	\$ -
Pavt Mrkg, Ovly Cold Plastic, Rt Turn Arrow Sym	0 Ea	\$	150.00	-			\$	-	\$ -	\$ -
Pavt Mrkg, Ovly Cold Plastic, Thru and Lt Turn Arrow Sym	0 Ea	\$	200.00	\$ -			\$	-	\$ -	\$ -
Pavt Mrkg, Polyurea, 4 inch, White	0 Ft	\$	1.00	\$ -			\$	-	\$ -	\$ -

DESCRIPTION	QUANTITY UNIT	' I	UNIT PRICE	AMOUNT	ELLIGIBLE AMOUNT	C	CITY COST 60%	ASSESSMENT AT 40% RESIDENTIAL	SSESSMENT AT 40% OMMERCIAL
Pavt Mrkg, Polyurea, 4 inch, Yellow	0 Ft	\$	0.50	\$ -		\$	-	\$ -	\$ -
Post, Mailbox	0 Ea	\$	140.00	\$ -		\$	-	\$ -	\$ -
Audio Visual Filming	0 LSUM	\$	5,000.00	\$ -		\$	-	\$ -	\$ -
Miscellaneous Work Items	1 LSUM	1\$	20,000.00	\$ 20,000.00	\$ 20,000.00	\$	12,000.00	\$ 8,000.00	\$ 8,000.00
SUB TOTALS				\$ 149,657.00	\$ 74,427.00	\$	44,656.20	\$ 27,482.80	\$ 28,930.80
ENGINEERING AT 15% ASSESSABLE COST				\$ 22,448.55	\$ 11,164.05	\$	6,698.43	\$ 4,122.42	\$ 4,339.62
ADMINISTRATIVE AT 5% ASSESSABLE COST				\$ 7,482.85	\$ 3,721.35	\$	2,232.81	\$ 1,374.14	\$ 1,446.54
GRAND TOTALS				\$ 179,588.40	\$ 89,312.40	\$	53,587.44	\$ 32,979.36	\$ 34,716.96

HOWELL STREET FROM SOUTH END TO CLINTON LOCAL STREET	SPECIAL ASSESSMENT ROLL 20	025-01	RESO 2
ENGINEER'S ESTIMATE ASSESSABLE AMOUNT TOTAL ASSESSABLE FRONT FEET	\$89,312.40 536.25		
CALCULATING ASSESSABLE FRONT FOOT RATE AND AMOUNTS:			
PROPERTY TYPE	RESIDENTIAL PROPERTY	COMMERCIAL PROPERTY	TOTAL
TOTAL ASSEMENT PER TYPE	\$89,312.40	\$89,312.40	
CITY SHARE <u>></u> 60%	\$56,333.04	\$54,595.44	
PROPERTY SHARE @ <u><</u> 40%	\$32,979.36	\$34,716.96	
ASSESSABLE FRONT FOOT RATE: PROP SHARE/536.25	\$61.50	\$64.74	
TOTAL FRONT FEET PER TYPE	313.50	222.75	
TOTAL AMOUNT OF ASSESSMENT PER TYPE:	\$19,280.25	\$14,420.84	\$33,701.09
SUMMARY: SPECIAL ASSESSMENT AMOUNTS PER SIDE OF STREET:			
WEST SIDE		\$	14,713.88
EAST SIDE		\$	15,862.77
SOUTH SIDE		\$	3,124.44
TOTAL SPECIAL ASSESSMENT		\$	33,701.09

HOWELL STREET FROM SOUTH END TO CLINTON

SPECIAL ASSESSMENT ROLL 2025-01

LOCAL STREET

	WEST SIDE								
ADDRESS	STREET	PROPERTY OWNER NAME	ROLL NUMBER	FRONT FOOTAGE	CORNER LOT	ASSESSABLE	FRONT FOOT	AMOUNT OF	ZONING
NO.					DISCOUNT	FRONT FEET	RATE	ASSESSMENT	TYPE
707	Lynn St	Carol Reno & Rodney Williams	050-660-023-018-00	62	0.75	46.50	\$61.50	\$2,859.75	R1
218	S Howell St	Todd Thompson & Julie Birge	050-660-023-027-00	68	0.75	51.00	\$61.50	\$3,136.50	R1
212	S Howell St	Robert & Cory Lepley	050-660-023-028-00	32	1	32.00	\$61.50	\$1,968.00	R1
206	S Howell St	Sue Ellen Hart	050-660-023-002-00	43	1	43.00	\$61.50	\$2,644.50	R1
703	Clinton St	Eugene Lingo Jr	050-660-023-001-00	89	0.75	66.75	\$61.50	\$4,105.13	R1
				294		239.25		\$14,713.88	

	EAST SIDE								
ADDRESS	STREET	PROPERTY OWNER NAME	ROLL NUMBER	FRONT FOOTAGE	CORNER LOT	ASSESSABLE	FRONT FOOT	AMOUNT OF	ZONING
NO.					DISCOUNT	FRONT FEET	RATE	ASSESSMENT	TYPE
222	S Elm St	Willard Holdings LLC	050-660-022-005-00	115	0.75	86.25	\$64.74	\$5,583.83	I1
216	S Elm St	Ramey & Mutee Abdole	050-660-022-004-00	149	0.75	111.75	\$64.74	\$7,234.70	1
621	Clinton St	Diane Dunn	050-660-022-001-00	66	0.75	49.50	\$61.50	\$3,044.25	R1
				330		247.50		\$15,862.77	

SOUTH SIDE

ADDRESS	STREET	PROPERTY OWNER NAME	ROLL NUMBER	FRONT FOOTAGE	CORNER LOT	ASSESSABLE	FRONT FOOT	AMOUNT OF	ZONING
NO.					DISCOUNT	FRONT FEET	RATE	ASSESSMENT	TYPE
707	Lynn St	Carol Reno & Rodney Williams	050-660-023-018-00	33	0.75	24.75	\$61.50	\$1,522.13	R1
312	S Elm St	JJEMG Holdings LLC	050-760-000-001-00	33	0.75	24.75	\$64.74	\$1,602.32	PUD
				66		49.50		\$3,124.44	

TOTAL ASSESSABLE FRONT FEET: 536.25

RESO 2

