



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** January 20, 2022

Staff Contact: Andrew Rasor, Carson City Treasurer (arasor@carson.org)

Agenda Title: For Possible Action: Discussion and possible action regarding a request to correct and adjust the Secured and Unsecured Tax Rolls for Fiscal Year ("FY") 2020/2021 per NRS 361.765 to 361.768, inclusive, on multiple properties resulting in a reduction of \$9,108.40 from the Secured Tax Roll and an addition of \$88,814 to the Unsecured Tax Roll, and whether to authorize the Carson City Treasurer to refund any overassessments/penalties in the amount of \$368.93, remove unsecured tax penalties due to billing errors in the amount of \$19,685.72 and collect additional taxes due. (Andrew Rasor, arasor@carson.org)

Staff Summary: State law requires the Board of Supervisors ("Board") to review a report of clerical, typographical or factual errors on the tax rolls and if the Board is satisfied with the report, to order the Treasurer to make any corrections to the tax rolls and collect underassessments and refund any overassessments. This item includes a report on clerical, typographical and factual errors from the FY 2020/2021 Secured and Unsecured Tax Rolls for possible correction and adjustment by the Board.

Agenda Action: Formal Action / Motion **Time Requested:** Consent

Proposed Motion

I move to authorize the corrections and adjustments to the Fiscal Year 2020/2021 Secured and Unsecured Tax Rolls as presented and to direct the Carson City Treasurer to collect any monies due and to refund or credit any overassessments.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

Carson City updated the software used for property tax assessments. The transition and conversion from one tax calculation software program to another, along with adjustments to the taxable values, improvement values, and exemptions for certain accounts, requires adjustments to numerous parcels of real property, personal property and business accounts in Carson City. The supporting materials provide a list of the impacted property accounts and the reasons for corrections or adjustments.

These corrections and adjustments reflect differences in the tax calculation process between the previous and current software programs used by Carson City. It also includes the tracking of solar energy values in the current tax calculation software program which was previously not available under the old software program. The list includes corrections and adjustments made due to tax calculation differences between the previous

and current tax calculation software programs for the prior year gross assessed values (PYGAV), taxable values, improvement values and exemptions for certain accounts; the removal of penalties for some commercial business accounts that did not receive a tax bill; the required refund of penalties for some commercial business accounts that did not receive a tax bill; and the removal of taxes applied to certain inactive parcels or common area parcels that should not have received a bill.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.765 to 361.768

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: Various tax entities.

Is it currently budgeted? No

Explanation of Fiscal Impact: Secured and Unsecured property tax rolls.

Total Reduction to Secured Tax Roll of \$9,108.40
Total Increase to Unsecured Tax Roll of \$88,814.00
Total Unsecured Tax penalties refunded \$368.93
Total Unsecured Tax penalties removed \$19,685.72

Alternatives

Do not authorize corrections and adjustments.

Attachments:

[Secured Property Tax Corrections After Conversion to Devnet-Final.pdf](#)

[Unsecured Property Tax Corrections after conversion to DEVNET-Final.pdf](#)

Board Action Taken:

Motion: _____	1) _____	Aye/Nay
	2) _____	_____

(Vote Recorded By)

2020/2021 CONVERSION ERRORS - REAL PROPERTY TAX BILL CORRECTIONS

PARCEL #	ORIGINAL TAX BILLS	CORRECTED TAX BILL	(+) TOTAL DIFFERENCE	REASON FOR CORRECTION	
010-021-17	7,229.20	1,199.58	(6,029.62)	IMPROVEMENT VALUE FOR NEW CONSTRUCTION	
010-351-87	1,903.23	0.00	(1,903.23)	COMMON AREA PARCEL, BILL SHOULD NOT HAVE BEEN GEN.	
002-771-08	473.73	0.00	(473.73)	COMMON AREA PARCEL, BILL SHOULD NOT HAVE BEEN GEN.	
002-772-21	473.73	0.00	(473.73)	COMMON AREA PARCEL, BILL SHOULD NOT HAVE BEEN GEN.	
002-772-01	416.26	0.00	(416.26)	COMMON AREA PARCEL, BILL SHOULD NOT HAVE BEEN GEN.	
010-402-31	3.55	0.00	(3.55)	COMMON AREA PARCEL, BILL SHOULD NOT HAVE BEEN GEN.	
			Reduction to Tax Roll	(9,300.12)	Total common area adjustments
010-442-32	1,314.41	\$286.25	(1,028.16)	CONVERSION ERROR	
007-241-02	3,088.39	\$2,574.31	(514.08)	CONVERSION ERROR	
010-704-33	3,788.80	\$3,504.24	(284.56)	CONVERSION ERROR	
007-252-04	7,812.48	\$7,678.61	(133.87)	CONVERSION ERROR	
010-062-56	4,254.52	\$4,203.10	(51.42)	CONVERSION ERROR	
009-731-11	2,011.16	\$1,959.75	(51.41)	CONVERSION ERROR	
008-798-18	1,402.74	\$1,351.33	(51.41)	CONVERSION ERROR	
001-073-03	1,229.70	\$1,178.29	(51.41)	CONVERSION ERROR	
002-382-42	806.22	\$857.63	51.41	CONVERSION ERROR	
009-757-34	1,980.59	\$2,083.41	102.82	CONVERSION ERROR	
001-123-13	1,576.44	\$1,679.26	102.82	CONVERSION ERROR	
002-371-02	990.03	\$1,092.85	102.82	CONVERSION ERROR	
010-351-86	1,887.72	\$2,218.19	330.47	CONVERSION ERROR	
007-384-10	3,293.68	\$3,821.54	527.86	CONVERSION ERROR	
			Reduction to Tax Roll	(948.12)	Total Conversion Error Adjustments
010-121-41	\$2,835.78	\$2,835.78	\$0.00	IMPROVEMENT VALUE INCORRECT	
009-656-01	\$765.44	\$790.28	\$24.84	IMPROVEMENT VALUE INCORRECT	
008-641-06	\$632.32	\$743.62	\$111.30	IMPROVEMENT VALUE INCORRECT	
008-641-04	\$638.57	\$753.35	\$114.78	IMPROVEMENT VALUE INCORRECT	
009-521-02	\$1,479.78	\$1,616.89	\$137.11	IMPROVEMENT VALUE INCORRECT	
008-252-07	\$864.48	\$1,070.73	\$206.25	IMPROVEMENT VALUE INCORRECT	
008-192-75	\$921.13	\$1,137.99	\$216.86	IMPROVEMENT VALUE INCORRECT	
008-581-02	\$1,687.07	\$2,231.34	\$544.27	IMPROVEMENT VALUE INCORRECT	
008-561-04	\$830.27	\$1,458.48	\$628.21	IMPROVEMENT VALUE INCORRECT	
008-412-33	\$1,208.55	\$2,181.77	\$973.22	IMPROVEMENT VALUE INCORRECT	
002-752-04	5,873.36	5,139.51	(733.85)	IMPROVEMENTS POPULATED TO INC. PARCEL	
002-752-03	19,019.38	19,753.59	734.21	IMPROVEMENTS POPULATED TO INC. PARCEL	
			Addition to Tax Roll	2,957.20	Total Improvement Value Adjustments
005-052-04	3,500.94	0.00	(3,500.94)	INACTIVE PARCEL, BILL SHOULD NOT HAVE GENERATED	
005-054-10	3,004.48	0.00	(3,004.48)	INACTIVE PARCEL, BILL SHOULD NOT HAVE GENERATED	
009-267-07	2,632.63	0.00	(2,632.63)	INACTIVE PARCEL, BILL SHOULD NOT HAVE GENERATED	
005-053-02	1,843.26	0.00	(1,843.26)	INACTIVE PARCEL, BILL SHOULD NOT HAVE GENERATED	
009-265-01	857.13	0.00	(857.13)	INACTIVE PARCEL, BILL SHOULD NOT HAVE GENERATED	
009-265-02	857.13	0.00	(857.13)	INACTIVE PARCEL, BILL SHOULD NOT HAVE GENERATED	
009-267-06	791.68	0.00	(791.68)	INACTIVE PARCEL, BILL SHOULD NOT HAVE GENERATED	
009-265-03	444.26	0.00	(444.26)	INACTIVE PARCEL, BILL SHOULD NOT HAVE GENERATED	
			Reduction to Tax Roll	(13,931.51)	Total Inactive Parcel adjustments
003-191-07	\$817.89	\$886.81	\$68.92	INCORRECT LAND VALUE	
002-582-13	1,677.39	1,728.80	51.41	PERSONAL EXEMPTION CHANGE	
			Addition to Tax Roll	120.33	Total incorrect value & personal Exemption adjustments

010-372-30	\$1,151.38		\$1,139.80	(11.58)	PYGAV AMOUNT IN DEVNET NOT CORRECT - BILLED AMOUNT SLIGHTLY DIFF.
002-521-04	\$836.37		\$825.57	(10.80)	PYGAV AMOUNT IN DEVNET NOT CORRECT - BILLED AMOUNT SLIGHTLY DIFF.
002-381-40	\$24.51		\$24.51	0.00	PYGAV AMOUNT IN DEVNET NOT CORRECT - BILLED AMOUNT SLIGHTLY DIFF.
002-451-21	\$12.66		\$12.66	0.00	PYGAV AMOUNT IN DEVNET NOT CORRECT - BILLED AMOUNT SLIGHTLY DIFF.
004-334-18	\$452.98		\$452.98	0.00	PYGAV AMOUNT IN DEVNET NOT CORRECT - BILLED AMOUNT SLIGHTLY DIFF.
008-691-13	\$17.67		\$17.67	0.00	PYGAV AMOUNT IN DEVNET NOT CORRECT - BILLED AMOUNT SLIGHTLY DIFF.
008-782-31	\$591.07		\$591.07	0.00	PYGAV AMOUNT IN DEVNET NOT CORRECT - BILLED AMOUNT SLIGHTLY DIFF.
009-393-07	\$228.10		\$228.10	0.00	PYGAV AMOUNT IN DEVNET NOT CORRECT - BILLED AMOUNT SLIGHTLY DIFF.
008-171-08	\$437.51		\$440.64	3.13	PYGAV AMOUNT IN DEVNET NOT CORRECT - BILLED AMOUNT SLIGHTLY DIFF.
003-131-20	\$546.89		\$556.06	9.17	PYGAV AMOUNT IN DEVNET NOT CORRECT - BILLED AMOUNT SLIGHTLY DIFF.
			Reduction to Tax Roll	(10.08)	Total Prior Year Gross Assessed Value Adjustments
007-492-17	\$4,269.55		\$4,305.55	\$36.00	SOLAR ISSUE
008-036-05	\$1,791.03		\$1,939.26	\$148.23	SOLAR ISSUE
008-911-03	\$2,131.69		\$2,304.66	\$172.97	SOLAR ISSUE
007-412-44	\$2,995.33		\$3,173.22	\$177.89	SOLAR ISSUE
007-392-19	\$3,909.13		\$4,119.90	\$210.77	SOLAR ISSUE
008-752-48	\$3,511.36		\$3,748.55	\$237.19	SOLAR ISSUE
008-822-02	\$3,168.19		\$3,409.96	\$241.77	SOLAR ISSUE
007-293-30	\$5,816.54		\$6,087.33	\$270.79	SOLAR ISSUE
001-143-17	\$673.85		\$1,021.61	\$347.76	SOLAR ISSUE
008-011-40	\$5,058.68		\$5,415.45	\$356.77	SOLAR ISSUE
008-032-11	\$1,693.27		\$2,213.14	\$519.87	SOLAR ISSUE
			Addition to Tax Roll	\$2,720.01	Total Solar Adjustments
007-422-13	\$0.00		\$3.57	\$3.57	TAXABLE VALUE
010-011-16	\$0.00		\$113.29	\$113.29	TAXABLE VALUE
002-098-06	\$0.00		\$294.85	\$294.85	TAXABLE VALUE
008-123-27	\$0.00		\$2,493.02	\$2,493.02	TAXABLE VALUE
008-303-36	\$0.00		\$359.16	\$359.16	TAXABLE VALUE (EXEMPTION BOX ISSUE)
008-303-37	\$0.00		\$388.75	\$388.75	TAXABLE VALUE (EXEMPTION BOX ISSUE)
008-303-39	\$0.00		\$392.68	\$392.68	TAXABLE VALUE (EXEMPTION BOX ISSUE)
008-303-15	\$0.00		\$802.77	\$802.77	TAXABLE VALUE (EXEMPTION BOX ISSUE)
008-303-16	\$0.00		\$835.53	\$835.53	TAXABLE VALUE (EXEMPTION BOX ISSUE)
008-303-21	\$0.00		\$1,638.30	\$1,638.30	TAXABLE VALUE (EXEMPTION BOX ISSUE)
008-875-09	\$0.00		\$1,928.08	\$1,928.08	TAXABLE VALUE (EXEMPTION BOX ISSUE)
002-381-59	\$941.37		\$975.26	\$33.89	CALCULATIONS ERROR, MAY HAVE TO DO WITH PRIOR WATER DEL.
			Addition to Tax Roll	\$9,283.89	Total Taxable Value Adjustments

139,378.63
TOTAL ORIGINAL TAX BILLS

130,270.23
TOTAL CORRECTED TAX BILLS

TOTAL REDUCTION TO SECURED TAX ROLL (9,108.40)

PROPERTY TAX CHANGES MADE AFTER GOING LIVE WITH DEVNET 2020/2021

PERSONAL PROPERTY					
ACCOUNT NUMBER	ORIGINAL TAX BILLS	CORRECTED AMOUNT	TOTAL DIFFERENCE (+) OR (-)	REASON FOR CHANGE	
CB 049247	\$14.67	\$104.17	\$89.50	PYGAV / ASSESSED VALUE CORRECTION	
CB 049238	\$40,572.84	\$119,563.94	\$78,991.10	PYGAV / ASSESSED VALUE CORRECTION	
CB 030010	\$1,336.82	\$1,674.37	\$337.55	PYGAV / ASSESSED VALUE CORRECTION	
CB 040598	\$5,004.21	\$6,066.93	\$1,062.72	PYGAV / ASSESSED VALUE CORRECTION	
CB 043162	\$14.46	\$124.52	\$110.06	PYGAV / ASSESSED VALUE CORRECTION	
CB 044555	\$0.00	\$3,583.53	\$3,583.53	PYGAV / ASSESSED VALUE CORRECTION	
CB 044924	\$2,349.63	\$5,940.19	\$3,590.56	PYGAV / ASSESSED VALUE CORRECTION	
CB 048077	\$0.00	\$12.35	\$12.35	PYGAV / ASSESSED VALUE CORRECTION	
CB 048848	\$0.00	\$37.77	\$37.77	PYGAV / ASSESSED VALUE CORRECTION	
CB 048958	\$0.00	\$68.44	\$68.44	PYGAV / ASSESSED VALUE CORRECTION	
CB 048968	\$0.00	\$252.90	\$252.90	PYGAV / ASSESSED VALUE CORRECTION	
CB 048971	\$7.50	\$372.60	\$365.10	PYGAV / ASSESSED VALUE CORRECTION	
CB 048988	\$237.41	\$649.74	\$412.33	PYGAV / ASSESSED VALUE CORRECTION	
CB 048996	\$490.27	\$614.79	\$124.52	PYGAV / ASSESSED VALUE CORRECTION	
CB 049118	\$1,551.41	\$3,986.33	\$2,434.92	PYGAV / ASSESSED VALUE CORRECTION	
CB 049184	\$0.00	\$55.76	\$55.76	PYGAV / ASSESSED VALUE CORRECTION	
CB 049187	\$0.00	\$101.71	\$101.71	PYGAV / ASSESSED VALUE CORRECTION	
CB 049210	\$0.00	\$53.91	\$53.91	PYGAV / ASSESSED VALUE CORRECTION	
CB 049212	\$0.00	\$98.35	\$98.35	PYGAV / ASSESSED VALUE CORRECTION	
CB 049228	\$38.73	\$195.64	\$156.91	PYGAV / ASSESSED VALUE CORRECTION	
CB 049237	\$209.95	\$2,252.28	\$2,042.33	PYGAV / ASSESSED VALUE CORRECTION	
CB 049253	\$58.73	\$89.21	\$30.48	PYGAV / ASSESSED VALUE CORRECTION	
CB 049268	\$0.00	\$54.41	\$54.41	PYGAV / ASSESSED VALUE CORRECTION	
CB 036369	\$45.02	\$113.78	\$68.76	PYGAV / ASSESSED VALUE CORRECTION	
CB 040680	\$173,109.84	\$73,992.49	(\$99,117.35)	PYGAV / ASSESSED VALUE CORRECTION	
CB 032745	\$19,532.79	\$19,532.79	\$0.00	PYGAV CORRECTION ONLY, NO TAX BILL CHANGE	
CB 048246	\$10,076.11	\$23,007.01	\$12,930.90	PYGAV / ASSESSED VALUE CORRECTION	
CB 036207	\$36,133.04	\$62,412.77	\$26,279.73	PYGAV / ASSESSED VALUE CORRECTION	
CB 049230	\$187.46	\$187.46	\$0.00	PYGAV CORRECTION ONLY, NO TAX BILL CHANGE	
CB 044486	\$10.82	\$10.82	\$0.00	PYGAV CORRECTION ONLY, NO TAX BILL CHANGE	
CB 049202	\$6,175.45	\$21,636.56	\$15,461.11	PYGAV / ASSESSED VALUE CORRECTION	
MH 003450	\$162.00	\$82.39	(\$79.61)	PYGAV CORRECTION FROM PRIOR YEAR, REDUCED TAX BILL	
CB 043120	\$1,235.64	\$848.34	(\$387.30)	DELETED ASSETS (E-FILE ISSUE)	
CB 043727	\$2,543.30	\$1,545.56	(\$997.74)	DELETED ASSETS, ADDED NEW ASSETS (E-FILE ISSUE)	
CB 045419	\$1,540.42	\$1,584.22	\$43.80	PYGAV / ASSESSED VALUE CORRECTION	
CB 045566	\$3,781.63	\$3,824.93	\$43.30	PYGAV / ASSESSED VALUE CORRECTION	
CB 048388	\$493.23	\$583.37	\$90.14	PYGAV / ASSESSED VALUE CORRECTION	
CL 040899	\$71.51	\$89.43	\$17.92	PYGAV / ASSESSED VALUE CORRECTION	
CB 049003	\$2,884.24	\$4,349.66	\$1,465.42	PYGAV / ASSESSED VALUE CORRECTION	
CL 033606	\$3,630.87	\$3,191.37	(\$439.50)	PYGAV / ASSESSED VALUE CORRECTION	
CL 035573	\$818.46	\$669.52	(\$148.94)	PYGAV / ASSESSED VALUE CORRECTION	
CL 036596	\$736.60	\$418.94	(\$317.66)	PYGAV / ASSESSED VALUE CORRECTION	
CL 039374	\$199.28	\$149.90	(\$49.38)	PYGAV / ASSESSED VALUE CORRECTION	
CB 048580	\$17.64	\$0.00	(\$17.64)	PYGAV / ASSESSED VALUE CORRECTION	
MH 004611	\$12.39	\$0.00	(\$12.39)	PYGAV / ASSESSED VALUE CORRECTION	
CL 000021	\$7,197.98	\$0.00	(\$7,197.98)	PYGAV / ASSESSED VALUE CORRECTION	
CB 048661	\$14.99	\$0.00	(\$14.99)	PYGAV / ASSESSED VALUE CORRECTION	
CB 030117	\$3,286.21	\$4,072.94	\$786.73	PYGAV / ASSESSED VALUE CORRECTION	
CB 030138	\$307.21	\$383.35	\$76.14	PYGAV / ASSESSED VALUE CORRECTION	
CB 030160	\$4.48	\$291.35	\$286.87	PYGAV / ASSESSED VALUE CORRECTION	
CB 030186	\$392.22	\$1,217.66	\$825.44	PYGAV / ASSESSED VALUE CORRECTION	
CB 030398	\$6.48	\$14.07	\$7.59	PYGAV / ASSESSED VALUE CORRECTION	
CB 031054	\$85.46	\$96.43	\$10.97	PYGAV / ASSESSED VALUE CORRECTION	
CB 031100	\$262.96	\$717.36	\$454.40	PYGAV / ASSESSED VALUE CORRECTION	
CB 031114	\$70,660.91	\$92,416.28	\$21,755.37	PYGAV / ASSESSED VALUE CORRECTION	
CB 031255	\$510.90	\$523.04	\$12.14	PYGAV / ASSESSED VALUE CORRECTION	
CB 031531	\$2,986.27	\$3,352.87	\$366.60	PYGAV / ASSESSED VALUE CORRECTION	
CB 032331	\$254.28	\$271.86	\$17.58	PYGAV / ASSESSED VALUE CORRECTION	
CB 032661	\$91.28	\$101.89	\$10.61	PYGAV / ASSESSED VALUE CORRECTION	
CB 032781	\$119.55	\$414.51	\$294.96	PYGAV / ASSESSED VALUE CORRECTION	
CB 033484	\$4.62	\$40.27	\$35.65	PYGAV / ASSESSED VALUE CORRECTION	
CB 033686	\$788.11	\$831.77	\$43.66	PYGAV / ASSESSED VALUE CORRECTION	
CB 033692	\$153.01	\$173.57	\$20.56	PYGAV / ASSESSED VALUE CORRECTION	
CB 034132	\$977.12	\$998.35	\$21.23	PYGAV / ASSESSED VALUE CORRECTION	
CB 034625	\$576.27	\$621.64	\$45.37	PYGAV / ASSESSED VALUE CORRECTION	
CB 034890	\$2,218.76	\$2,500.54	\$281.78	PYGAV / ASSESSED VALUE CORRECTION	
CB 035334	\$13,248.48	\$18,348.37	\$5,099.89	PYGAV / ASSESSED VALUE CORRECTION	
CB 035474	\$13.32	\$6.71	(\$6.61)	PYGAV / ASSESSED VALUE CORRECTION	

CB 035592	\$152,442.00	\$154,616.70	\$2,174.70	PYGAV / ASSESSED VALUE CORRECTION
CB 036137	\$2,403.52	\$2,535.52	\$132.00	PYGAV / ASSESSED VALUE CORRECTION
CB 036300	\$3,050.74	\$3,346.23	\$295.49	PYGAV / ASSESSED VALUE CORRECTION
CB 036302	\$447.59	\$5,522.97	\$5,075.38	PYGAV / ASSESSED VALUE CORRECTION
CB 037072	\$334.70	\$476.13	\$141.43	PYGAV / ASSESSED VALUE CORRECTION
CB 037112	\$276.37	\$311.39	\$35.02	PYGAV / ASSESSED VALUE CORRECTION
CB 037465	\$6.73	\$34.09	\$27.36	PYGAV / ASSESSED VALUE CORRECTION
CB 037542	\$12.39	\$41.09	\$28.70	PYGAV / ASSESSED VALUE CORRECTION
CB 037822	\$1,534.81	\$1,591.51	\$56.70	PYGAV / ASSESSED VALUE CORRECTION
CB 037949	\$9.40	\$22.28	\$12.88	PYGAV / ASSESSED VALUE CORRECTION
CB 038389	\$68.35	\$139.59	\$71.24	PYGAV / ASSESSED VALUE CORRECTION
CB 038686	\$24.77	\$48.87	\$24.10	PYGAV / ASSESSED VALUE CORRECTION
CB 039508	\$5.27	\$14.07	\$8.80	PYGAV / ASSESSED VALUE CORRECTION
CB 039752	\$629.49	\$910.49	\$281.00	PYGAV / ASSESSED VALUE CORRECTION
CB 039952	\$16.20	\$35.52	\$19.32	PYGAV / ASSESSED VALUE CORRECTION
CB 039958	\$244.70	\$415.73	\$171.03	PYGAV / ASSESSED VALUE CORRECTION
CB 040446	\$512.28	\$583.05	\$70.77	PYGAV / ASSESSED VALUE CORRECTION
CB 040866	\$6.99	\$63.47	\$56.48	PYGAV / ASSESSED VALUE CORRECTION
CB 040953	\$1,414.69	\$1,511.93	\$97.24	PYGAV / ASSESSED VALUE CORRECTION
CB 041140	\$167.65	\$201.67	\$34.02	PYGAV / ASSESSED VALUE CORRECTION
CB 041169	\$32.58	\$80.93	\$48.35	PYGAV / ASSESSED VALUE CORRECTION
CB 041381	\$817.50	\$831.85	\$14.35	PYGAV / ASSESSED VALUE CORRECTION
CB 041508	\$640.10	\$1,682.54	\$1,042.44	PYGAV / ASSESSED VALUE CORRECTION
CB 041179	\$19.74	\$43.48	\$23.74	PYGAV / ASSESSED VALUE CORRECTION
CB 041786	\$414.85	\$515.90	\$101.05	PYGAV / ASSESSED VALUE CORRECTION
CB 041839	\$5,738.74	\$6,117.41	\$378.67	PYGAV / ASSESSED VALUE CORRECTION
CB 041905	\$6.55	\$11.32	\$4.77	PYGAV / ASSESSED VALUE CORRECTION
CB 042067	\$25.82	\$71.58	\$45.76	PYGAV / ASSESSED VALUE CORRECTION
CB 042906	\$1,574.39	\$1,885.10	\$310.71	PYGAV / ASSESSED VALUE CORRECTION
CB 042907	\$4,461.51	\$5,739.10	\$1,277.59	PYGAV / ASSESSED VALUE CORRECTION
CB 043093	\$197.21	\$209.74	\$12.53	PYGAV / ASSESSED VALUE CORRECTION
CB 043116	\$47.15	\$83.86	\$36.71	PYGAV / ASSESSED VALUE CORRECTION
CB 043120	\$1,093.17	\$1,235.64	\$142.47	PYGAV / ASSESSED VALUE CORRECTION
CB 043156	\$9.69	\$27.49	\$17.80	PYGAV / ASSESSED VALUE CORRECTION
CB 043184	\$3,740.28	\$4,118.89	\$378.61	PYGAV / ASSESSED VALUE CORRECTION
CB 043269	\$28.22	\$44.84	\$16.62	PYGAV / ASSESSED VALUE CORRECTION
CB 043281	\$5.55	\$10.35	\$4.80	PYGAV / ASSESSED VALUE CORRECTION
CB 043543	\$568.56	\$1,423.36	\$854.80	PYGAV / ASSESSED VALUE CORRECTION
CB 043818	\$717.37	\$733.74	\$16.37	PYGAV / ASSESSED VALUE CORRECTION
CB 044486	\$8.29	\$10.82	\$2.53	PYGAV / ASSESSED VALUE CORRECTION
CB 045019	\$9.39	\$13.92	\$4.53	PYGAV / ASSESSED VALUE CORRECTION
CB 045264	\$242.35	\$362.53	\$120.18	PYGAV / ASSESSED VALUE CORRECTION
CB 045272	\$18.64	\$41.88	\$23.24	PYGAV / ASSESSED VALUE CORRECTION
CB 045321	\$131.83	\$186.46	\$54.63	PYGAV / ASSESSED VALUE CORRECTION
CB 045389	\$4,036.59	\$4,785.73	\$749.14	PYGAV / ASSESSED VALUE CORRECTION
CB 045719	\$740.57	\$1,062.04	\$321.47	PYGAV / ASSESSED VALUE CORRECTION
CB 045896	\$9.55	\$14.07	\$4.52	PYGAV / ASSESSED VALUE CORRECTION
CB 045908	\$4.62	\$10.14	\$5.52	PYGAV / ASSESSED VALUE CORRECTION
CB 046057	\$7.21	\$17.03	\$9.82	PYGAV / ASSESSED VALUE CORRECTION
CB 047042	\$73.64	\$111.53	\$37.89	PYGAV / ASSESSED VALUE CORRECTION
CB 047055	\$50.91	\$136.27	\$85.36	PYGAV / ASSESSED VALUE CORRECTION
CB 048026	\$8.91	\$12.17	\$3.26	PYGAV / ASSESSED VALUE CORRECTION
CB 048292	\$300.25	\$497.16	\$196.91	PYGAV / ASSESSED VALUE CORRECTION
CB 048515	\$1,225.72	\$1,272.71	\$46.99	PYGAV / ASSESSED VALUE CORRECTION
CB 048565	\$62.69	\$84.54	\$21.85	PYGAV / ASSESSED VALUE CORRECTION
CB 048630	\$1.96	\$10.03	\$8.07	PYGAV / ASSESSED VALUE CORRECTION
CB 048645	\$9.36	\$13.07	\$3.71	PYGAV / ASSESSED VALUE CORRECTION
CB 048720	\$1,790.46	\$1,805.28	\$14.82	PYGAV / ASSESSED VALUE CORRECTION
CB 048739	\$34.69	\$47.09	\$12.40	PYGAV / ASSESSED VALUE CORRECTION
CB 048779	\$112.97	\$184.21	\$71.24	PYGAV / ASSESSED VALUE CORRECTION
CB 048859	\$27.58	\$40.88	\$13.30	PYGAV / ASSESSED VALUE CORRECTION
CB 048940	\$1.18	\$257.40	\$256.22	PYGAV / ASSESSED VALUE CORRECTION
CB 049101	\$59.44	\$104.71	\$45.27	PYGAV / ASSESSED VALUE CORRECTION
CB 049139	\$28.85	\$72.08	\$43.23	PYGAV / ASSESSED VALUE CORRECTION
CB 049158	\$14,499.00	\$18,615.20	\$4,116.20	PYGAV / ASSESSED VALUE CORRECTION
CB 049202	\$6,175.45	\$21,636.56	\$15,461.11	PYGAV / ASSESSED VALUE CORRECTION
CL 031198	\$3,783.20	\$7,227.18	\$3,443.98	PYGAV / ASSESSED VALUE CORRECTION
CL 035206	\$0.00	\$67.65	\$67.65	PYGAV / ASSESSED VALUE CORRECTION
CL 040209	\$79.61	\$218.34	\$138.73	PYGAV / ASSESSED VALUE CORRECTION
CB 000173	\$10,936.02	\$5,599.01	(\$5,337.01)	PYGAV / ASSESSED VALUE CORRECTION
AC 000004	\$499.80	\$0.00	(\$499.80)	TAXES REMOVED, AIRCRAFT NOT IN CC
CB 000128	\$31.24	\$0.00	(\$31.24)	BUSINESS CLOSED - REMOVE BILL
MH004562	\$124.06	\$21.24	(\$102.82)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH005397	\$65.88	\$14.47	(\$51.41)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED

MH004586	\$97.78	\$46.37	(\$51.41)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH001919	\$36.33	\$0.00	(\$36.33)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH000085	\$43.32	\$0.00	(\$43.32)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH002926	\$129.03	\$0.00	(\$129.03)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH003947	\$257.13	\$0.00	(\$257.13)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH006037	\$257.13	\$0.00	(\$257.13)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH002380	\$102.26	\$0.00	(\$102.26)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH002453	\$81.52	\$58.96	(\$22.56)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH000180	\$26.99	\$0.00	(\$26.99)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH002856	\$48.44	\$0.00	(\$48.44)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH002052	\$39.79	\$0.00	(\$39.79)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH005278	\$165.94	\$0.00	(\$165.94)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH002131	\$55.12	\$3.71	(\$51.41)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH003943	\$130.11	\$0.00	(\$130.11)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH005429	\$28.35	\$0.00	(\$28.35)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH006007	\$99.50	\$0.00	(\$99.50)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH000930	\$45.20	\$0.00	(\$45.20)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH002325	\$85.13	\$0.00	(\$85.13)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH000322	\$30.26	(\$21.15)	(\$51.41)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH006045	\$76.89	\$0.00	(\$76.89)	CONVERSION ERROR-EXEMPTION WAS NOT APPLIED
MH004691	\$23.60	\$0.00	(\$23.60)	CONVERSION ERROR-REMOVE TAX FROM DEVNET
MH002428	\$90.10	\$0.00	(\$90.10)	CONVERSION ERROR CONDEMNED BY STATE
CB 044905	\$66.22	\$6.62	(\$59.60)	BILL REMOVED IN ADS BUT NOT DEVNET PRIOR TO CONV.
CB 047086	\$10,932.88	\$1,093.29	(\$9,839.59)	BILL REMOVED IN ADS BUT NOT DEVNET PRIOR TO CONV.
CB 048661	\$14.99	\$1.50	(\$13.49)	BILL REMOVED IN ADS BUT NOT DEVNET PRIOR TO CONV.
CB 049310	\$18.74	\$1.87	(\$16.87)	BILL REMOVED IN ADS BUT NOT DEVNET PRIOR TO CONV.
CL 000021	\$7,197.98	\$719.80	(\$6,478.18)	BILL REMOVED IN ADS BUT NOT DEVNET PRIOR TO CONV.
MH 004611	\$12.39	\$1.24	(\$11.15)	BILL REMOVED IN ADS BUT NOT DEVNET PRIOR TO CONV.
CB 048580	\$17.64	\$1.76	(\$15.88)	BILL REMOVED IN ADS BUT NOT DEVNET PRIOR TO CONV.
CB 049018	\$948.26	\$94.83	(\$853.43)	BILL REMOVED IN ADS BUT NOT DEVNET PRIOR TO CONV.
CB 049003	\$2,884.24	\$4,379.66	\$1,495.42	PYGAV / ASSESSED VALUE CORRECTION
CL 039374	\$0.00	\$49.62	\$49.62	BILL NOT GENERATED
CL 036596	\$0.00	\$223.05	\$223.05	BILL NOT GENERATED
CL 035573	\$0.00	\$355.61	\$355.61	BILL NOT GENERATED
CL 033606	\$0.00	\$1,735.63	\$1,735.63	BILL NOT GENERATED
MH 001066	\$31.85	\$0.00	(\$31.85)	MOBILE HOME DESTROYED PRIOR TO JULY 1ST LIEN DATE
CL 000081	\$598.87	\$0.00	(\$598.87)	ASSESSMENT REPORTED TO CL 042911, REMOVED TAXES
CB 039254	\$87.97	\$0.00	(\$87.97)	REMOVED PENALTY FOR ESTIMATED EQUIPMENT, BILLED IN ERROR
MH 003222	\$46.37	\$0.00	(\$46.37)	ADJUSEMENT OF PENALTY TO REFLECT CORRECTED BILL
CB 038389	\$7.12	\$0.00	(\$7.12)	REMOVED PENALTY, GENERATED IN ERROR
MH 003222	\$1.64	(\$1.64)	(\$3.28)	REMOVED PENALTY, CORRECTED BILL SENT ON 10/20/21
MH000046	\$1,222.83	\$1,169.75	(\$53.08)	CORRECTION DUE TO PERSONAL PROPERTY EXEMPTION
MH003879	\$106.31	\$53.12	(\$53.19)	CORRECTION DUE TO PERSONAL PROPERTY EXEMPTION
MH001195	\$72.37	\$20.96	(\$51.41)	CORRECTION DUE TO PERSONAL PROPERTY EXEMPTION
674,603.36		763,417.36	88,814.00	
TAX BILL BEFORE CORRECTION		TAX BILL AFTER CORRECTION	INCREASE TO PERSONAL PROPERTY TAX	

CB 031215		\$19.96		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
CB 039369		\$7.88		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
CB 039339		\$107.80		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
CB 041839		\$37.87		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
CB 048152		\$7.64		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
CB 036125		\$9.32		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
CB 037003		\$13.84		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
CB 037182		\$28.22		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
CB 040386		\$4.61		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
CB 041661		\$13.90		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
CB 043648		\$16.02		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
CB 044561		\$64.76		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
CB 044645		\$3.33		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
CB 045321		\$13.18		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
CB 048068		\$3.91		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
CB 048138		\$9.45		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
CB 048295		\$2.66		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
CB 048645		\$1.31		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
CB 042431		\$3.27		PENALTY REM., TAX BILL NOT RECEIVED, REFUND REQUIRED
		\$368.93		
		TOTAL REFUNDS PROCESSED		

CB 035592		\$217.47		PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 000010		\$8.08		PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 000037		\$6.63		PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 000048		\$1.36		PENALTY REMOVED, TAX BILL NOT RECEIVED

CB 000052	\$1.50	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 000061	\$95.97	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 000126	\$434.97	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 000130	\$12.84	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 000144	\$2.20	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 000155	\$9.20	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 000167	\$1,046.53	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 000168	\$12.96	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 030201	\$1.35	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 030396	\$3.03	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 030439	\$1.89	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 030481	\$31.52	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 030498	\$2.52	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 031023	\$9.06	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 031054	\$8.55	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 031070	\$12.96	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 031077	\$12.71	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 031243	\$7.21	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 031244	\$7.82	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 031255	\$51.09	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 031462	\$3.90	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 031470	\$49.03	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 032442	\$3.87	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 032473	\$11.87	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 032661	\$9.13	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 032705	\$44.14	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 032742	\$2.42	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 033252	\$62.77	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 033502	\$2.62	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 033923	\$40.22	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 034076	\$16.55	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 034266	\$46.05	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 034362	\$3.33	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 034371	\$1.15	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 034374	\$4.35	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 034507	\$2.28	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 034861	\$11.78	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 035047	\$2.36	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 035674	\$5.15	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 035817	\$5.90	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 035821	\$1.34	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 035869	\$18.92	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 035924	\$21.84	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 036042	\$90.16	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 036139	\$1.76	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 036164	\$2.42	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 036290	\$11.07	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 036302	\$44.76	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 036345	\$2.94	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 036349	\$945.89	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 036558	\$22.78	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 036662	\$172.12	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 036706	\$1.70	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 036773	\$1,159.15	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 036777	\$2.08	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 036895	\$484.64	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 036951	\$86.74	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037066	\$2.05	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037072	\$33.47	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037079	\$1.81	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037086	\$271.61	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037138	\$5.17	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037161	\$15.06	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037277	\$1.36	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037300	\$1.25	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037408	\$4.67	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037435	\$1.96	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037571	\$3.92	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037669	\$2.77	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037706	\$2.20	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037723	\$4.51	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037753	\$2.24	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037949	\$1.29	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037955	\$2.64	PENALTY REMOVED, TAX BILL NOT RECEIVED

CB 037975	\$40.24	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037982	\$1.94	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037996	\$675.18	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 038073	\$52.58	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 038087	\$3.74	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 038126	\$1.25	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 038284	\$1.16	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 038707	\$59.33	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 039135	\$3.83	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 039325	\$5.39	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 039461	\$40.15	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 039493	\$91.93	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 039494	\$3.01	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 039506	\$2,278.77	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 039520	\$10.20	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 039696	\$82.68	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 039808	\$10.29	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 040009	\$42.66	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 040095	\$10.34	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 040389	\$28.10	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 040443	\$2.51	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 040446	\$51.23	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 040513	\$1.82	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 040654	\$21.68	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 040732	\$22.30	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 040784	\$2.86	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 040796	\$134.52	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 040950	\$108.96	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 040953	\$141.47	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 041173	\$122.74	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 041230	\$2.24	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 041245	\$1.08	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 041381	\$81.75	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 041416	\$1.62	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 041418	\$31.65	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 041421	\$1.08	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 041653	\$6.40	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 041838	\$1.12	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 041904	\$26.03	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 042056	\$2.27	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 042067	\$2.58	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 042224	\$8.20	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 042272	\$81.57	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 042350	\$2.88	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 042403	\$409.37	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 042411	\$3.97	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 042456	\$7.68	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 042890	\$1.80	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043116	\$4.72	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043177	\$2.41	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043245	\$1.16	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043359	\$84.70	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043393	\$10.81	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043417	\$23.13	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043458	\$1.01	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043501	\$2.61	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043543	\$56.86	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043787	\$1.38	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043808	\$2.42	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043847	\$1.75	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043851	\$3.41	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043867	\$4.43	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043926	\$2.90	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 044387	\$2.40	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 044520	\$2.49	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 044562	\$5.81	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 044609	\$26.31	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 044628	\$12.65	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 044637	\$1.96	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 044642	\$19.90	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 044823	\$63.92	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 044890	\$1.06	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 044895	\$1.83	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 044902	\$14.36	PENALTY REMOVED, TAX BILL NOT RECEIVED

CB 044977	\$20.52	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045012	\$6.39	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045102	\$2.61	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045111	\$2.63	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045174	\$1.38	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045275	\$61.78	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045364	\$45.01	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045380	\$2.30	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045446	\$10.15	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045525	\$76.92	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045541	\$2.96	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045570	\$1.40	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045586	\$2.99	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045638	\$4.45	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045755	\$5.96	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045836	\$5.28	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045850	\$26.56	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045896	\$1.41	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045935	\$1.66	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045972	\$2.35	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045993	\$25.23	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 047044	\$17.14	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 047073	\$1.21	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048025	\$55.44	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048026	\$1.22	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048045	\$1.24	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048116	\$154.78	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048193	\$9.26	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048195	\$4.33	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048238	\$2.95	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048258	\$2.19	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048280	\$1.91	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048287	\$448.68	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048325	\$1.27	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048336	\$260.90	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048361	\$56.10	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048378	\$14.98	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048379	\$4.00	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048388	\$9.01	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048422	\$36.23	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048452	\$51.11	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048492	\$2.67	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048496	\$3.93	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048500	\$19.53	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048534	\$1.26	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048549	\$3.60	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048575	\$1.47	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048654	\$21.73	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048657	\$11.96	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048664	\$2,476.77	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048666	\$2.15	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048680	\$8.88	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048686	\$1.05	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048712	\$1.80	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048720	\$179.05	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048721	\$14.08	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048722	\$29.90	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048733	\$42.58	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048740	\$4.45	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048753	\$42.62	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048794	\$12.28	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048798	\$2.47	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048888	\$2.77	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048890	\$4.19	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048926	\$1.65	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048928	\$1.32	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048959	\$1.20	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048978	\$1.65	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 049017	\$1.37	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 049040	\$27.67	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 049062	\$1.26	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 049094	\$4.48	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 049149	\$62.86	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 049204	\$2.27	PENALTY REMOVED, TAX BILL NOT RECEIVED

CB 049228	\$15.69	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 049256	\$1.18	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 049259	\$1.52	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 049261	\$5.43	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 049262	\$1.49	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 049263	\$3.46	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 049273	\$2.12	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 049279	\$1.97	PENALTY REMOVED, TAX BILL NOT RECEIVED
CL 045384	\$168.15	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 039958	\$24.47	PENALTY REMOVED, TAX BILL NOT RECEIVED
MH 000062	\$53.33	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 030398	\$1.41	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 031114	\$2,175.54	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 032781	\$29.50	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 033484	\$4.03	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 035334	\$509.99	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 035722	\$5.11	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 036137	\$13.20	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 037465	\$3.41	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 039508	\$1.41	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 039752	\$28.10	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 039952	\$1.93	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 040866	\$6.35	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 041169	\$4.84	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 041140	\$3.40	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 041779	\$2.37	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 041905	\$0.48	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 042907	\$127.76	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 042906	\$31.07	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043093	\$1.25	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043120	\$14.25	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043156	\$2.75	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043184	\$37.86	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043281	\$1.04	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043269	\$1.66	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043824	\$2.00	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 044486	\$0.25	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045019	\$1.39	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045272	\$2.32	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 049139	\$4.32	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 049158	\$411.62	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048630	\$1.00	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048565	\$2.19	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048779	\$7.12	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048515	\$4.70	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048292	\$19.69	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048225	\$1.50	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 047055	\$8.54	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 047042	\$3.79	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045908	\$1.01	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045719	\$32.15	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045264	\$12.02	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 041589	\$1.52	PENALTY REMOVED, TAX BILL NOT RECEIVED
AC 000004	\$255.56	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 034315	\$2.11	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 034132	\$2.12	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 033692	\$2.06	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 031531	\$36.66	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 030060	\$2.37	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 041786	\$10.11	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045945	\$1.48	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 048940	\$25.74	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 049169	\$4.63	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 043818	\$1.64	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045566	\$4.33	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 045387	\$1.92	PENALTY REMOVED, TAX BILL NOT RECEIVED
CB 032111	\$250.41	PENALTY REMOVED, TAX BILL NOT RECEIVED
	19,685.72	
	TOTAL PENALTIES REMOVED	