



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** February 16, 2023

Staff Contact: Kimberly Adams, Assessor

Agenda Title: For Possible Action: Discussion and possible action regarding a request to correct a clerical error and increase the real property taxes for Fiscal Years ("FY") 2021/2022 in the amount of \$35,789.92 and for FY 2022/2023 in the amount of \$37,025.40, apportioned each year among 151 properties with solar panels as detailed in the address list, per NRS 361.765 for a corrected combined total real property tax increase amount of \$72,815.32. (Kimberly Adams, kadams@carson.org)

Staff Summary: The Carson City Assessor's Office is requesting to increase the taxes in the FYs 2021/2022 and 2022/2023 Real Property Tax Rolls for the subject properties due to a clerical error.

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

Proposed Motion

I move to approve the correction and increase the real property taxes for FYs 2021/2022 and 2022/2023 as requested.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

On October 6, 2022, the Carson City Assessor's Office made a request to correct the real property taxes related to a clerical error regarding the assessment of solar panel improvements on a home. Per NRS 701A.200 solar panels are exempt from taxation; however, during the conversion process to a new software system, a program bug was discovered where the exempt assessed value was deducted from the prior year gross assessed value, thereby reducing the overall tax amount. Due to this bug, the property taxes received a reduction to the overall tax amounts for both FYs 2021/2022 and 2022/2023.

When this error was discovered, the Assessor's Office reviewed only "newly permitted" solar improvements and most of the parcels that were affected by this bug were caught and corrected during FY 2021/2022. As a result of this correction, the Assessor's Office conducted a more thorough examination of all properties with a solar improvement to confirm the tax calculations. Prior to the implementation of the Assessor's Office new data system, the majority of the solar improvements were tracked on an excel spreadsheet and not shown on the appraisal data's itemized list of improvements. Shortly after going live with the new system the solar improvements were added and in reviewing this data it was discovered that the Real Property Taxes for several parcels were not calculated correctly. The solar improvement that is located on these properties is exempt

from taxation (NRS 701A.200), however the improvement is still added to the assessment for reporting purposes. With the new system, the exempt improvement (solar) amount incorrectly reduced the Real Property Taxes. In order for the solar improvement to not influence the property taxes up or down, the exempt value must be added to the assessment roll as "new" construction. The value then falls outside of the tax cap but is exempt and therefore does not increase or decrease the overall billed amount. A total of 151 parcels received property tax bills that were incorrect. These corrections will result in a total increase in the real property taxes of \$35,789.92 for FY 2021/2022 and an increase of \$37,025.40 for FY 2022/2023 for a combined total increase of \$72,815.32.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.765

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: FY 2021/2022 and FY 2022/2023 Real Property Taxes, various taxing entities.

Is it currently budgeted? No

Explanation of Fiscal Impact: Increase of \$35,789.92 to the FY 2021/2022 Real Property Tax Revenue.
Increase of \$37,025.40 to the FY 2022/2023 Real Property Tax Revenue.

Alternatives

Approve, modify or deny the request and/or provide alternative direction to staff.

Attachments:

[PYGAV_issue_Name_and_Address_Listing_Report_-_FOR_BOS \(1\).pdf](#)

Board Action Taken:

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

(Vote Recorded By)

APN	OWNER NAME	FY 21-22 ORIGINAL	FY 21-22 CORRECTED	FY 21-22 DIFFERENCE	FY 22-23 ORIGINAL	FY 22-23 CORRECTED	FY 22-23 DIFFERENCE	FY 21-22 & 22-23 TOTALS
001-141-17	KORTEMEIER, CURTIS P & WINIFRED	\$ 1,170.90	\$ 1,272.65	\$ 101.75	\$ 1,205.32	\$ 1,310.12	\$ 104.80	\$ 206.55
001-142-09	MOORE, SAMANTHA JO	\$ 3,012.14	\$ 3,113.89	\$ 101.75	\$ 3,101.83	\$ 3,206.62	\$ 104.79	\$ 206.54
001-155-03	INVERSIN TRUST 5/11/11	\$ 777.38	\$ 879.13	\$ 101.75	\$ 799.99	\$ 904.80	\$ 104.81	\$ 206.56
001-212-02	TAHOE DRIVE TRUST	\$ 1,924.45	\$ 2,026.20	\$ 101.75	\$ 1,981.49	\$ 2,086.28	\$ 104.79	\$ 206.54
002-373-01	R A & P A STEERE REV TRUST	\$ 1,423.96	\$ 1,611.56	\$ 187.60	\$ 1,464.96	\$ 1,658.19	\$ 193.23	\$ 380.83
002-381-42	JACOBS, MARK A	\$ 608.23	\$ 711.65	\$ 103.42	\$ 661.29	\$ 773.00	\$ 111.71	\$ 215.13
002-381-58	LEMUS, MARIA DIAZ	\$ 782.68	\$ 886.10	\$ 103.42	\$ 849.72	\$ 961.41	\$ 111.69	\$ 215.11
002-432-26	COSTELLO, JESS & DESIREE	\$ 1,900.17	\$ 2,097.06	\$ 196.89	\$ 1,955.22	\$ 2,158.02	\$ 202.80	\$ 399.69
002-441-46	SURF THRU INC	\$ 20,105.64	\$ 21,957.18	\$ 1,851.54	\$ 21,880.39	\$ 23,045.53	\$ 1,165.14	\$ 3,016.68
002-556-02	SEARCY, CHARLES W III	\$ 1,176.78	\$ 1,921.77	\$ 744.99	\$ 1,213.29	\$ 1,980.62	\$ 767.33	\$ 1,512.32
002-565-04	MC DONALD, EDNA K	\$ 1,544.18	\$ 1,779.84	\$ 235.66	\$ 1,587.73	\$ 1,830.46	\$ 242.73	\$ 478.39
002-592-02	SOTO, RITA	\$ 1,391.80	\$ 1,648.77	\$ 256.97	\$ 1,432.62	\$ 1,697.30	\$ 264.68	\$ 521.65
002-593-02	RUHBERG, AMBER	\$ 1,671.19	\$ 1,774.61	\$ 103.42	\$ 1,720.57	\$ 1,827.09	\$ 106.52	\$ 209.94
002-611-03	TERRIQUEZ-SEGURA, IVAN	\$ 1,900.49	\$ 2,003.91	\$ 103.42	\$ 2,056.94	\$ 2,168.65	\$ 111.71	\$ 215.13
002-623-03	FLECK, K & K FAMILY TRUST 4/15/21	\$ 1,432.50	\$ 1,757.58	\$ 325.08	\$ 1,475.38	\$ 1,810.22	\$ 334.84	\$ 659.92
002-635-01	BRASE, MARK & RACHEL D & ET AL	\$ 1,776.11	\$ 1,979.17	\$ 203.06	\$ 1,827.24	\$ 2,036.39	\$ 209.15	\$ 412.21
002-644-10	FOREMAN, D R & C & FOREMAN, M K	\$ 1,843.70	\$ 2,031.30	\$ 187.60	\$ 1,897.27	\$ 2,090.51	\$ 193.24	\$ 380.84
002-644-11	TARANTINO, TERESA A & GENE M	\$ 1,618.04	\$ 1,805.64	\$ 187.60	\$ 1,664.84	\$ 1,858.08	\$ 193.24	\$ 380.84
002-691-01	FORSTER, PATRICK J & LINDA A	\$ 1,991.89	\$ 2,179.49	\$ 187.60	\$ 2,049.91	\$ 2,243.14	\$ 193.23	\$ 380.83
002-723-15	HENDRICKS, LYNN	\$ 1,812.42	\$ 1,915.84	\$ 103.42	\$ 1,866.04	\$ 1,972.56	\$ 106.52	\$ 209.94
002-723-28	CHEEK, PAMELA S & WILLIAM A	\$ 1,997.47	\$ 2,185.07	\$ 187.60	\$ 2,055.68	\$ 2,248.91	\$ 193.23	\$ 380.83
002-763-02	GHG CARSON CITY LLC	\$ 57,751.34	\$ 61,359.22	\$ 3,607.88	\$ 62,562.56	\$ 66,459.07	\$ 3,896.51	\$ 7,504.39
003-013-02	HUBBARD INVESTMENTS INC	\$ 1,249.02	\$ 1,352.44	\$ 103.42	\$ 1,178.39	\$ 1,284.93	\$ 106.54	\$ 209.96
003-036-10	MELHUIH & WAGNER JOINT TRUST	\$ 1,520.81	\$ 1,656.61	\$ 135.80	\$ 1,565.59	\$ 1,705.47	\$ 139.88	\$ 275.68
003-041-13	SALM, KAREN K	\$ 1,439.41	\$ 1,764.49	\$ 325.08	\$ 1,482.46	\$ 1,817.31	\$ 334.85	\$ 659.93
003-056-13	GARDNER, GRANT & JOAN FAM TRUST	\$ 851.94	\$ 1,039.54	\$ 187.60	\$ 875.78	\$ 1,069.00	\$ 193.22	\$ 380.82
003-151-17	KIDDER FAMILY TRUST 10/2/13	\$ 1,804.01	\$ 1,839.25	\$ 35.24	\$ 1,857.99	\$ 1,894.29	\$ 36.30	\$ 71.54
003-321-11	REEVIS, MARILYN J	\$ 3,931.85	\$ 4,119.45	\$ 187.60	\$ 3,993.11	\$ 4,186.34	\$ 193.23	\$ 380.83
003-352-23	OXOBY FAMILY TRUST 12/13/16	\$ 4,067.60	\$ 4,324.57	\$ 256.97	\$ 4,188.69	\$ 4,453.36	\$ 264.67	\$ 521.64
003-352-24	MITCHELL, JACK FAM TR 10/14/97	\$ 5,346.80	\$ 5,534.40	\$ 187.60	\$ 5,505.46	\$ 5,698.70	\$ 193.24	\$ 380.84
003-352-43	DEGROSS, P L & P J JT LIV TRUST	\$ 3,604.67	\$ 3,708.09	\$ 103.42	\$ 3,712.05	\$ 3,818.58	\$ 106.53	\$ 209.95
004-032-08	FRASER, KENNETH R & NANCY	\$ 370.38	\$ 780.78	\$ 410.40	\$ 276.03	\$ 803.59	\$ 527.56	\$ 937.96
004-034-01	FERNANDEZ, GERMAN	\$ 805.54	\$ 805.54	\$ -	\$ 715.21	\$ 828.76	\$ 113.55	\$ 113.55
004-042-19	PARISI, JOSEPH & JACQUELINE	\$ 570.70	\$ 836.13	\$ 265.43	\$ 586.68	\$ 860.08	\$ 273.40	\$ 538.83
004-124-03	RIVERA, RODOLFO & AMANDA R	\$ 855.44	\$ 960.58	\$ 105.14	\$ 880.30	\$ 988.59	\$ 108.29	\$ 213.43

004-271-10	LAUGER FAMILY TRUST 6/17/05	\$	1,086.82	\$	1,198.78	\$	111.96	\$	1,118.46	\$	1,233.78	\$	115.32	\$	227.28
004-272-01	CROCKER, GARY	\$	955.13	\$	1,065.37	\$	110.24	\$	982.83	\$	1,096.38	\$	113.55	\$	223.79
004-293-36	BECK, JACOB & ALEXIS	\$	1,272.65	\$	1,795.83	\$	523.18	\$	1,401.99	\$	1,967.02	\$	565.03	\$	1,088.21
007-042-02	EASBY, J & D FAMILY TRUST 2/20/04	\$	4,091.45	\$	4,348.42	\$	256.97	\$	4,213.24	\$	4,477.92	\$	264.68	\$	521.65
007-071-21	BLEVIS, MAURY B & TAMMY M	\$	8,111.93	\$	8,447.72	\$	335.79	\$	8,354.97	\$	8,700.84	\$	345.87	\$	681.66
007-072-02	FULWIDER, TOM FAM TRUST 2/12/07	\$	3,376.08	\$	3,873.10	\$	497.02	\$	3,475.88	\$	3,987.81	\$	511.93	\$	1,008.95
007-081-10	MARTIN, MARIE W L & WATTS, GLEN D	\$	2,574.99	\$	2,671.59	\$	96.60	\$	2,651.62	\$	2,751.13	\$	99.51	\$	196.11
007-101-24	BRENNEMAN, STEPHEN A & CYNTHIA A	\$	6,978.56	\$	7,090.52	\$	111.96	\$	7,541.48	\$	7,662.40	\$	120.92	\$	232.88
007-101-47	RW HOLDINGS I LLC	\$	9,960.17	\$	10,588.17	\$	628.00	\$	10,261.92	\$	10,908.75	\$	646.83	\$	1,274.83
007-102-07	ALEXANDER, BRIAN D	\$	5,084.85	\$	5,179.67	\$	94.82	\$	5,238.15	\$	5,335.82	\$	97.67	\$	192.49
007-111-13	COWELL, R L & R Z REV JT TRUST	\$	4,422.94	\$	4,696.87	\$	273.93	\$	4,554.36	\$	4,836.50	\$	282.14	\$	556.07
007-123-12	J & F DUGGER TRUST DTD 1/27/00	\$	4,205.34	\$	4,310.48	\$	105.14	\$	4,328.11	\$	4,436.41	\$	108.30	\$	213.44
007-131-28	STAUB, JOHN H & JUDY M FAM TR	\$	8,484.98	\$	8,725.03	\$	240.05	\$	8,739.00	\$	8,986.25	\$	247.25	\$	487.30
007-141-01	P G & J C P CORRADO REV TRUST	\$	4,229.74	\$	4,688.20	\$	458.46	\$	4,317.66	\$	4,789.87	\$	472.21	\$	930.67
007-142-06	OKREGLAK, CECYLIA	\$	3,358.17	\$	3,548.84	\$	190.67	\$	3,457.09	\$	3,653.49	\$	196.40	\$	387.07
007-152-01	POLOVINA-KODITEK FAM TR 9/26/2006	\$	3,491.72	\$	3,596.86	\$	105.14	\$	3,595.67	\$	3,703.95	\$	108.28	\$	213.42
007-161-06	SYNDERGAARD, B D & C A REV TR	\$	7,232.55	\$	7,536.18	\$	303.63	\$	7,617.40	\$	7,930.14	\$	312.74	\$	616.37
007-164-09	PIERROTT, LISA J	\$	5,299.35	\$	5,404.49	\$	105.14	\$	5,727.74	\$	5,841.29	\$	113.55	\$	218.69
007-182-07	JONES LIVING TRUST	\$	4,542.97	\$	4,648.11	\$	105.14	\$	4,678.44	\$	4,786.74	\$	108.30	\$	213.44
007-191-01	WESTER, BRIAN & KATHERINE	\$	6,549.42	\$	6,746.31	\$	196.89	\$	6,743.95	\$	6,946.75	\$	202.80	\$	399.69
007-211-04	RILEY FAMILY TRUST	\$	3,797.20	\$	3,892.13	\$	94.93	\$	3,910.60	\$	4,008.38	\$	97.78	\$	192.71
007-221-17	SEWELL, CHRISTOPHER C & LORI K	\$	3,419.46	\$	3,419.46	\$	-	\$	3,403.97	\$	3,521.05	\$	117.08	\$	117.08
007-251-03	J M & S L MC CLOSKEY REV TRUST	\$	2,982.38	\$	3,087.52	\$	105.14	\$	3,071.04	\$	3,179.33	\$	108.29	\$	213.43
007-252-05	PERKINS, MATTHEW & CHRISTINE	\$	8,258.82	\$	8,443.32	\$	184.50	\$	8,504.96	\$	8,694.98	\$	190.02	\$	374.52
007-273-03	GISSEMAN, UWE & GESEL, R	\$	2,935.46	\$	2,994.05	\$	58.59	\$	3,118.89	\$	3,118.89	\$	-	\$	58.59
007-282-12	KILTY, GARY G & RHONDA J	\$	5,766.46	\$	5,993.80	\$	227.34	\$	5,939.15	\$	6,173.31	\$	234.16	\$	461.50
007-282-13	YOUNG, EVERT HALE FAMILY TRUST	\$	5,123.20	\$	5,458.99	\$	335.79	\$	5,276.57	\$	5,622.44	\$	345.87	\$	681.66
007-303-09	PAYNTER, WILLIAM C JR & SUSAN D	\$	11,566.78	\$	11,634.99	\$	68.21	\$	11,679.90	\$	11,679.90	\$	-	\$	68.21
007-314-08	MURPHY, JAMES III & ELDER, JANICE	\$	4,012.45	\$	4,358.95	\$	346.50	\$	4,132.31	\$	4,489.21	\$	356.90	\$	703.40
007-383-02	REYES, GARR R & LINDA L	\$	3,530.63	\$	3,634.05	\$	103.42	\$	3,635.79	\$	3,742.31	\$	106.52	\$	209.94
007-412-07	BELNAP, COLLIN N & LINDA J	\$	2,833.83	\$	3,027.61	\$	193.78	\$	2,916.94	\$	3,116.53	\$	199.59	\$	393.37
007-413-15	SMITH, DOUGLAS A & CHERYL C	\$	3,590.19	\$	3,693.23	\$	103.04	\$	3,486.29	\$	3,586.32	\$	100.03	\$	203.07
007-421-56	RICE, KENNETH W & CHRISTINA L	\$	4,087.12	\$	4,271.62	\$	184.50	\$	4,208.08	\$	4,398.11	\$	190.03	\$	374.53
007-444-47	ERICKSON, TODD & ANDREA	\$	2,715.17	\$	2,715.17	\$	-	\$	2,588.59	\$	2,794.55	\$	205.96	\$	205.96
007-445-07	MAGNANTE, BEN ALFRED JR & LORI	\$	4,329.28	\$	4,329.28	\$	-	\$	4,348.26	\$	4,458.31	\$	110.05	\$	110.05
007-451-69	KNOUS REVOCABLE TRUST 2/24/11	\$	2,772.94	\$	2,883.18	\$	110.24	\$	2,855.18	\$	2,968.72	\$	113.54	\$	223.78
007-473-22	PHILLIPS, STEPHEN W & MARGARET K	\$	4,188.37	\$	4,375.97	\$	187.60	\$	4,312.28	\$	4,505.52	\$	193.24	\$	380.84

007-474-04	BUSHNER, G L & J K FAM TRUST	\$	4,130.72	\$	4,396.15	\$	265.43	\$	4,253.48	\$	4,526.88	\$	273.40	\$	538.83
007-474-06	ALEXANDER LIVING TRUST 7/16/14	\$	3,623.00	\$	3,819.89	\$	196.89	\$	3,729.72	\$	3,932.51	\$	202.79	\$	399.68
007-476-04	MONTGOMERY, BRIAN & CABLE, C	\$	6,133.01	\$	6,377.27	\$	244.26	\$	6,316.34	\$	6,567.93	\$	251.59	\$	495.85
007-492-13	OLSON LIVING TRUST 9/26/14	\$	4,463.95	\$	4,810.45	\$	346.50	\$	4,597.39	\$	4,954.29	\$	356.90	\$	703.40
007-501-10	GREENFIELD FAMILY TRUST 8/29/17	\$	12,133.77	\$	12,333.73	\$	199.96	\$	12,495.69	\$	12,701.64	\$	205.95	\$	405.91
007-543-05	ROBERTSON FAMILY TRUST 12/21/00	\$	5,232.30	\$	5,407.52	\$	175.22	\$	5,387.85	\$	5,568.32	\$	180.47	\$	355.69
007-543-08	CARPENTER, LARRY R REV LIV TR	\$	5,967.99	\$	6,171.05	\$	203.06	\$	6,144.89	\$	6,354.04	\$	209.15	\$	412.21
008-023-21	HDAIRIS, JENNIFER & SINGER, LIOR	\$	-	\$	-	\$	-	\$	1,594.74	\$	1,796.23	\$	201.49	\$	201.49
009-012-19	DIMMITT LIVING TRUST 6/9/99	\$	4,287.18	\$	4,891.76	\$	604.58	\$	4,419.08	\$	5,041.80	\$	622.72	\$	1,227.30
009-093-12	SIMMONS, KATHLEEN F & GLENN T	\$	927.74	\$	1,201.67	\$	273.93	\$	954.29	\$	1,236.44	\$	282.15	\$	556.08
009-151-05	VAN SICKLE, WAYNE & JOAN	\$	4,058.07	\$	4,306.58	\$	248.51	\$	4,179.04	\$	4,435.00	\$	255.96	\$	504.47
009-214-03	DURHAM, AARON & SARAH LONGERO	\$	1,219.24	\$	1,571.10	\$	351.86	\$	1,255.19	\$	1,617.60	\$	362.41	\$	714.27
009-261-05	BONDIETT, ROBERT C	\$	1,045.59	\$	1,226.98	\$	181.39	\$	1,075.36	\$	1,262.20	\$	186.84	\$	368.23
009-311-12	BACHSTADT E & T & HUMANE TRUST	\$	2,874.50	\$	3,129.22	\$	254.72	\$	2,954.93	\$	3,217.30	\$	262.37	\$	517.09
009-322-05	CEBALLOS, LEOBARDO	\$	2,939.40	\$	3,120.79	\$	181.39	\$	3,025.99	\$	3,212.83	\$	186.84	\$	368.23
009-323-04	CEBALLOS, NATALIO M & CRISTINA	\$	2,163.89	\$	2,263.92	\$	100.03	\$	2,228.13	\$	2,331.16	\$	103.03	\$	203.06
009-332-13	KELLER TRUST 4/23/99	\$	2,490.71	\$	2,590.74	\$	100.03	\$	2,564.76	\$	2,667.79	\$	103.03	\$	203.06
009-342-02	NUNNEMAKER TRUST 9/17/08	\$	2,096.42	\$	2,277.81	\$	181.39	\$	2,157.71	\$	2,344.55	\$	186.84	\$	368.23
009-342-06	BOSCHULT, L C & K M AB LIV TR 6/14/09	\$	2,408.41	\$	2,508.44	\$	100.03	\$	2,479.96	\$	2,583.00	\$	103.04	\$	203.07
009-383-12	HINTON, NORRIS TRUST 11/11/02	\$	942.23	\$	1,136.01	\$	193.78	\$	968.60	\$	1,168.19	\$	199.59	\$	393.37
009-413-02	CONTRERAS, JULIAN C	\$	1,181.96	\$	1,221.73	\$	39.77	\$	1,277.99	\$	1,320.94	\$	42.95	\$	82.72
009-473-04	JALKSON, CHRISTOPHER III & K	\$	1,011.28	\$	1,299.13	\$	287.85	\$	1,040.24	\$	1,336.73	\$	296.49	\$	584.34
009-492-03	HADDIX, ROBERT D & CYNTHIA E	\$	1,322.28	\$	1,525.34	\$	203.06	\$	1,359.80	\$	1,568.96	\$	209.16	\$	412.22
009-494-04	FARRER, LYNN WILLIAMS	\$	1,235.23	\$	1,589.34	\$	354.11	\$	1,270.50	\$	1,635.24	\$	364.74	\$	718.85
009-503-09	WILLIAMS, ELIZABETH H	\$	1,288.19	\$	1,488.15	\$	199.96	\$	1,324.77	\$	1,530.73	\$	205.96	\$	405.92
009-522-11	HILLS, TJ TRUST 5/1/19	\$	1,160.70	\$	1,507.20	\$	346.50	\$	1,195.05	\$	1,551.94	\$	356.89	\$	703.39
009-535-02	MILLER, RAYMON M & RITA R	\$	1,178.72	\$	1,456.86	\$	278.14	\$	1,212.71	\$	1,499.18	\$	286.47	\$	564.61
009-584-19	SKUDLAREK, EDWARD P & MELODIE T	\$	1,923.42	\$	2,035.38	\$	111.96	\$	1,980.15	\$	2,095.47	\$	115.32	\$	227.28
009-585-02	FREYER, DANIEL	\$	1,696.21	\$	2,042.71	\$	346.50	\$	1,746.61	\$	2,103.51	\$	356.90	\$	703.40
009-654-06	PATTEN, KIMBERLY & DANIEL	\$	531.45	\$	809.59	\$	278.14	\$	546.04	\$	832.52	\$	286.48	\$	564.62
009-731-01	HEINE, ERIC & NORRENE	\$	2,769.15	\$	2,950.54	\$	181.39	\$	2,850.62	\$	3,037.46	\$	186.84	\$	368.23
009-743-03	ENDERS, PAUL T & JANET L	\$	2,555.00	\$	2,748.78	\$	193.78	\$	2,629.75	\$	2,829.35	\$	199.60	\$	393.38
009-782-04	KESSLER, DAVID E & CHRISTINE M	\$	2,873.98	\$	3,055.37	\$	181.39	\$	2,958.62	\$	3,145.46	\$	186.84	\$	368.23
010-021-18	MASHTOUB, ROLA S & CRANFORD, A M	\$	2,859.11	\$	3,043.61	\$	184.50	\$	2,943.24	\$	3,133.27	\$	190.03	\$	374.53
010-021-20	QUIGLEY FAMILY TRUST 5/17/02	\$	2,602.14	\$	2,700.49	\$	98.35	\$	2,682.29	\$	2,783.60	\$	101.31	\$	199.66
010-062-18	JOHNSTON, ROBERT G & TERRY A	\$	2,962.43	\$	3,162.39	\$	199.96	\$	3,049.22	\$	3,255.17	\$	205.95	\$	405.91
010-062-22	BRIAN & RUKIYA FOX TRUST	\$	2,142.83	\$	2,911.24	\$	768.41	\$	2,207.99	\$	2,999.44	\$	791.45	\$	1,559.86

010-081-04	TRIMBERGER FAMILY TRUST 11/2/00	\$	2,456.19	\$	2,557.94	\$	101.75	\$	2,657.09	\$	2,766.98	\$	109.89	\$	211.64
010-087-10	S ROSE & J STILLIONS LIV TR	\$	4,151.21	\$	4,335.71	\$	184.50	\$	4,274.08	\$	4,464.12	\$	190.04	\$	374.54
010-091-11	FINDLEY FAMILY 2006 TR 5/10/06	\$	5,072.62	\$	5,173.72	\$	101.10	\$	5,223.43	\$	5,327.56	\$	104.13	\$	205.23
010-092-03	ROBERT ASHLEY HOMES LLC	\$	1,840.81	\$	2,030.18	\$	189.37	\$	2,558.57	\$	2,763.11	\$	204.54	\$	393.91
010-096-01	OLIVER, ALEXANDER J & RENAE M	\$	3,195.11	\$	3,296.86	\$	101.75	\$	3,290.28	\$	3,395.07	\$	104.79	\$	206.54
010-102-03	WILLIAMS, ELIZABETH HOPE	\$	4,106.99	\$	4,507.68	\$	400.69	\$	4,334.98	\$	4,640.32	\$	305.34	\$	706.03
010-112-02	MARIMPIETRI FAM TRUST 10/26/07	\$	3,422.28	\$	3,462.73	\$	40.45	\$	3,524.40	\$	3,566.07	\$	41.67	\$	82.12
010-121-38	ROGER & DIANA PRESTON FAM TR	\$	6,109.40	\$	6,483.46	\$	374.06	\$	6,290.20	\$	6,675.49	\$	385.29	\$	759.35
010-161-25	ARTHUR J & SALLY B DUVALL TR	\$	4,184.83	\$	4,353.87	\$	169.04	\$	4,309.13	\$	4,483.24	\$	174.11	\$	343.15
010-185-07	BERGGREN, GK TRUST 2/17/2022	\$	2,405.12	\$	2,586.51	\$	181.39	\$	2,475.68	\$	2,662.51	\$	186.83	\$	368.22
010-185-11	FERREL, CHARLES I JR & GEORGIA	\$	2,056.20	\$	2,237.59	\$	181.39	\$	2,113.73	\$	2,300.56	\$	186.83	\$	368.22
010-186-01	FULLER, STEVEN J & MARJORIE A	\$	4,282.57	\$	4,560.71	\$	278.14	\$	4,409.69	\$	4,696.18	\$	286.49	\$	564.63
010-191-23	SLIDER-MORGAN LIV TRUST 9/4/14	\$	6,761.83	\$	7,039.97	\$	278.14	\$	6,963.32	\$	7,249.80	\$	286.48	\$	564.62
010-223-09	YOUNG, MICHELLE L & SANCHEZ, M	\$	2,086.10	\$	2,189.52	\$	103.42	\$	2,147.93	\$	2,254.45	\$	106.52	\$	209.94
010-261-14	WISH FAMILY TRUST 7/16/07	\$	2,178.05	\$	2,198.26	\$	20.21	\$	2,243.11	\$	2,263.92	\$	20.81	\$	41.02
010-331-03	GARNETT, BONNIEJEAN	\$	2,251.79	\$	2,272.17	\$	20.38	\$	2,317.75	\$	2,338.74	\$	20.99	\$	41.37
010-331-08	TEMPLETON, JEFFREY A & LORA L	\$	2,074.63	\$	2,094.84	\$	20.21	\$	2,241.33	\$	2,263.15	\$	21.82	\$	42.03
010-332-08	SHINE, LORI ANN	\$	3,567.05	\$	3,587.26	\$	20.21	\$	3,673.76	\$	3,694.57	\$	20.81	\$	41.02
010-343-03	FIKE, DARRELL & PATRICIA REV LIV TR	\$	1,983.79	\$	2,261.93	\$	278.14	\$	2,041.93	\$	2,328.41	\$	286.48	\$	564.62
010-372-07	BIANCHI FAMILY TRUST 8/1/18	\$	2,566.04	\$	2,750.54	\$	184.50	\$	2,641.38	\$	2,831.41	\$	190.03	\$	374.53
010-372-08	LAMPERT, COREY M & DEANNA F	\$	2,095.41	\$	2,289.19	\$	193.78	\$	2,270.84	\$	2,480.12	\$	209.28	\$	403.06
010-372-31	RATCLIFFE, W C & A D FAM TRUST	\$	2,384.24	\$	2,485.99	\$	101.75	\$	2,579.36	\$	2,689.24	\$	109.88	\$	211.63
010-376-04	BLOHME FAMILY TRUST 1/15/10	\$	3,751.12	\$	3,954.72	\$	203.60	\$	3,861.60	\$	4,071.30	\$	209.70	\$	413.30
010-428-03	VELASQUEZ, JOSE T & GARCIA, M G	\$	990.82	\$	1,092.57	\$	101.75	\$	1,019.85	\$	1,124.65	\$	104.80	\$	206.55
010-431-16	MUNOZ, MARIA C & DEMETRIO J	\$	1,086.40	\$	1,283.29	\$	196.89	\$	1,117.03	\$	1,319.82	\$	202.79	\$	399.68
010-435-09	CACHO, JOSE LUIS & CACHO, M A	\$	1,154.87	\$	1,256.62	\$	101.75	\$	1,188.80	\$	1,293.60	\$	104.80	\$	206.55
010-441-15	NUNEZ DE DIAZ, BERTA & ET AL	\$	1,106.86	\$	1,291.36	\$	184.50	\$	1,138.45	\$	1,328.48	\$	190.03	\$	374.53
010-441-20	TERAN, ISMAEL J & ROCIO S	\$	1,162.53	\$	1,347.03	\$	184.50	\$	1,195.77	\$	1,385.81	\$	190.04	\$	374.54
010-441-22	LAMBORN, BROOKE & O'BRIEN, BRETT	\$	904.20	\$	1,097.98	\$	193.78	\$	984.34	\$	1,193.62	\$	209.28	\$	403.06
010-441-60	YOUNG, JULIE	\$	913.37	\$	1,097.87	\$	184.50	\$	939.15	\$	1,129.18	\$	190.03	\$	374.53
010-442-06	VELAZQUEZ, CARLOS & MARIA O	\$	1,132.88	\$	1,326.66	\$	193.78	\$	1,164.96	\$	1,364.55	\$	199.59	\$	393.37
010-442-46	MC CURLEY, KYLE JAMES	\$	1,096.63	\$	1,296.59	\$	199.96	\$	1,192.29	\$	1,408.23	\$	215.94	\$	415.90
010-444-21	TORRES, JAIME ALIRIO TORRES	\$	990.50	\$	1,187.39	\$	196.89	\$	1,077.63	\$	1,290.27	\$	212.64	\$	409.53
010-455-28	MORENO, JUAN & ALLISON	\$	1,901.19	\$	2,085.69	\$	184.50	\$	1,956.60	\$	2,146.64	\$	190.04	\$	374.54
010-458-07	PENA, LUIS M & ET AL	\$	1,694.90	\$	1,891.79	\$	196.89	\$	1,743.79	\$	1,946.58	\$	202.79	\$	399.68
010-572-01	HANDELIN, MARY HAMMAR	\$	4,537.46	\$	5,298.19	\$	760.73	\$	4,671.86	\$	5,455.41	\$	783.55	\$	1,544.28
010-592-07	BEETLEY FAMILY REVOCABLE TRUST	\$	2,849.92	\$	3,115.35	\$	265.43	\$	2,934.28	\$	3,207.67	\$	273.39	\$	538.82

010-611-15	MARTA A ADAMS LIV TR 12/5/19	\$	3,068.00	\$	3,267.96	\$	199.96	\$	3,157.95	\$	3,363.91	\$	205.96	\$	405.92
010-621-10	REESE, MICHAEL D	\$	3,883.47	\$	4,067.97	\$	184.50	\$	3,998.35	\$	4,188.38	\$	190.03	\$	374.53
010-662-05	AKERS, DANNY O	\$	1,259.49	\$	1,529.17	\$	269.68	\$	1,296.09	\$	1,573.86	\$	277.77	\$	547.45
010-671-02	GONI, JOSEPH R LIVING TRUST	\$	2,350.22	\$	3,013.31	\$	663.09	\$	2,423.14	\$	3,106.13	\$	682.99	\$	1,346.08
010-736-09	BYLLESBY, GARRY LEWIS	\$	4,453.17	\$	4,653.13	\$	199.96	\$	4,582.12	\$	4,788.08	\$	205.96	\$	405.92
TOTALS:		\$	519,203.64	\$	554,993.56	\$	35,789.92	\$	541,801.53	\$	578,826.93	\$	37,025.40	\$	72,815.32
							FY 21-22 TOTALS						FY 22-23 TOTALS	FY 21-22 & 22-23 TOTALS	