

- City Council
- Redevelopment Agency
- Community Services District
- Fire District
- Library Board
- Financing Authority



Murrieta
Agenda Report

Subject: Collection of Delinquent Community Facilities District Fees

Date: August 5, 2008

Prepared by: Suzanne Wellcome, Finance Director

Approved by: Rick Dudley, City Manager

RECOMMENDATION

Adopt a Resolution authorizing an agreement with Stutz Artiano Shinoff & Holtz to assist in the collection of delinquent Community Facilities District fees, and appropriation of funds.

PRIOR ACTION/VOTE

None

BACKGROUND

The City of Murrieta issued Community Facilities District (CFD) bonds under the authority of the Mello-Roos Community Facilities Act of 1982. A total of thirteen bonds were issued in the formation of Community Facilities Districts. These bonds were issued to finance the infrastructure improvements associated with development. Each year the properties in the Districts are assessed an installment which is used to pay the debt service on the bonds. In addition, the City has issued two bonds for Assessment District financing which also have annual assessments used to pay the debt service on the bonds.

The City of Murrieta is required by the covenants in each bond issue to pursue collection in Superior Court to foreclose on any property delinquent in the payment of these taxes which are a lien on the property. Courtesy reminder letters were sent to each delinquent property owner in March and May 2007. An additional letter was sent in April 2008 warning the property owners of a forty-five day deadline to either pay the amount owing or set up a payment plan. If the delinquencies are not cured, the City asks the County of Riverside to strip the delinquent taxes from the tax rolls and the City must then proceed with foreclosure action.

There are legal costs involved to move forward with the foreclosure proceedings. Staff solicited proposals from four law firms. The amount proposed by Stutz Artiano Shinoff & Holtz, the City Attorney's firm, had the lowest bid estimate. Should foreclosure proceedings move forward, all delinquent taxes together with penalties, interest and any costs incurred are added to the lien, and the City will ultimately recover the costs incurred. It should be noted that many of the properties are bank-owned and it is anticipated that the CFD debt will be brought current prior to the transfer of the property in the re-sale process.

FISCAL IMPACT

As of this writing there are 298 delinquent CFD's and 102 delinquent Assessment Districts for a total of 400 parcels subject to foreclosure. The cost is \$450 per property for a total cost of \$180,000. This



amount may not be paid from the respective district's reserves. Staff is requesting that the City Council appropriate the funds from the fiscal year 2007/08 unexpended fund balance, which is those revenues received in excess of estimates and under expended budgeted amounts. This will be reflected when the 2007/08 year-end fund balance is presented to the City Council once the final audit is complete.

ATTACHMENTS

1. Resolution authorizing the Agreement for Legal Services and appropriation of Funds.
2. Agreement for legal services.

RESOLUTION NO. 08-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MURRIETA,
CALIFORNIA, AUTHORIZING APPROVAL OF THE LEGAL SERVICES
AGREEMENT WITH STUTZ ARTIANO SHINOFF & HOLTZ FOR COLLECTION
OF DELINQUENT COMMUNITY FACILITIES DISTRICT SPECIAL TAX
INSTALLMENTS AND DELINQUENT ASSESSMENT DISTRICT ASSESSMENT
INSTALLMENTS AND APPROPRIATING THE FUNDS

WHEREAS, Government Code Section 53060 authorizes the City of Murrieta ("City") to contract with persons to furnish services and advice to City in financial, economic, accounting, engineering, legal, or administrative matters if such persons are specially trained, experienced, and competent to perform the special services required; and

WHEREAS, City desires to enter into a Legal Services Agreement ("Agreement") to provide for the collection of delinquent Community Facilities District ("CFD") special tax installments and delinquent Assessment District ("AD") assessment installments (collectively, "Delinquencies"), at the blended rate of \$450 per delinquent CFD and AD parcel; and

WHEREAS, currently, there are two hundred ninety-eight (298) delinquent CFD parcels and one hundred two (102) delinquent AD parcels, which will be collected on under this Agreement; and

WHEREAS, pursuant to City's Fiscal Agent Agreement with the CFD and AD Bondholders, the Mello-Roos Community Facilities Act of 1982 and the Improvement Bond Act of 1915, City is required to diligently pursue an action in the Superior Court to foreclose the lien of all Delinquencies, until and unless such Delinquencies are brought current; and

WHEREAS, City has determined the services of outside legal counsel are necessary for the special services and advice described in the Agreement; and

WHEREAS, legal fees expended by City may be recouped pursuant to City's entitlement to costs and/or attorneys' fees at various points throughout the collection process under the Mello-Roos Community Facilities Act of 1982 and the Improvement Bond Act of 1915; and

WHEREAS, Stutz Artiano Shinoff & Holtz, a Professional Corporation, is specially trained, experienced, and competent to provide the legal services required by the Delinquencies; and

WHEREAS, sufficient funds are available in the fiscal year end 07/08 unexpended fund balance to pay for the legal services, which are \$180,000.00, at the blended rate of \$450 per delinquent CFD and AD parcel for a total of 400 delinquent parcels;

NOW, THEREFORE, BE IT RESOLVED, by the City Council of Murrieta, California, as follows:

1. That the Agreement with Stutz Artiano Shinoff & Holtz, attached to the Manager's Report as Attachment 2 for legal services related to the collection of the Delinquencies, at the blended rate of \$450 per delinquent CFD and AD parcel is hereby approved; and

2. That the expenditure of \$180,000.00 from the fiscal year 07/08 unexpended fund balance is authorized for the purpose of providing funds for the legal services provided by Stutz Artiano Shinoff & Holtz.

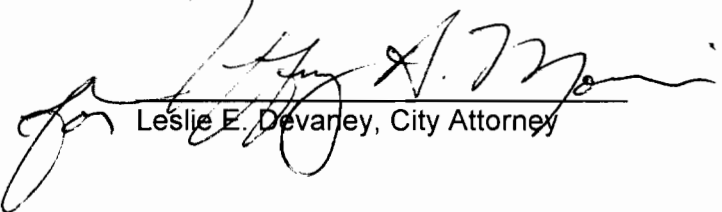
PASSED, APPROVED AND ADOPTED this 5th day of August, 2008.

Richard H. Gibbs, Mayor

ATTEST:

A. Kay Vinson, City Clerk

APPROVED AS TO FORM:



Leslie E. Devarney, City Attorney

I, A. Kay Vinson, City Clerk of the City of Murrieta, California, do hereby certify under penalty of perjury that the foregoing Resolution was duly adopted at a regular meeting of the City Council on the 5th day of August, 2008 by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

City Clerk

LEGAL SERVICES AGREEMENT

1. **IDENTIFICATION OF PARTIES.** This Agreement, executed in duplicate with each party receiving an executed original, is made between Stutz Artiano Shinoff & Holtz, a Professional Corporation, hereinafter referred to as "Law Firm" and City of Murrieta, a General Law City, hereinafter referred to as "City."

2. **LEGAL SERVICES TO BE PROVIDED.**

A. The legal services to be provided by Law Firm to City are as follows:

- i. Assist in the collection of delinquent Community Facility District ("CFD") special tax installments; and
- ii. Assist in the collection of delinquent Assessment District ("AD") assessment installments.

B. Without limiting the generality of the foregoing, this Agreement shall govern through resolution of collection on all delinquent CFD special tax installments, attached hereto as Exhibit "A," and all delinquent AD assessment installments, attached hereto as Exhibit "B."

3. **RESPONSIBILITIES OF LAW FIRM AND CITY.** Law Firm will perform the services called for under this Agreement, keep City informed of progress and developments, and respond promptly to City's inquiries and communications. Leslie E. Devaney, Esq., is intended to be the Law Firm attorney primarily responsible for the consultation and representation. City will cooperate with the Law Firm in the representation set forth herein, and will timely make any payments required by this Agreement.

4. **ATTORNEY'S FEES.** City will pay Law Firm for attorneys' fees for the

consultation and legal services provided under this Agreement at the blended rate of \$450 per delinquent CFD and AD parcel. Law Firm will charge for all activities undertaken in providing consultation and legal services to City under this Agreement, including, but not limited to, the following:

Prepare and send demand letters and notices to delinquent CFD and AD parcel owners, coordinate efforts with MuniFinancial and Murrieta's Finance Director, strip taxes from County tax rolls and, if needed, foreclose on delinquent properties.

5. COSTS. City will pay all "costs" in connection with Law Firm's representation of City under this Agreement. Costs will be billed directly to City unless, at the option of Law Firm, costs are advanced by Law Firm. Costs include, but are not limited to, long-distance telephone charges, messenger service fees, postage, photocopying expenses, as well as any other items generally accepted as "costs."

6. STATEMENTS AND PAYMENTS. Law Firm and City agree that as of the date of this agreement, Law Firm will be sending out demand letters and notices to the owners of two hundred ninety-eight (298) delinquent CFD parcels and one hundred two (102) delinquent AD parcels. As such, the total amount of fees (excluding costs) owed to Law Firm is \$180,000. A list of the delinquent CFD parcels referenced and covered herein is attached hereto as Exhibit "A." A list of the delinquent AD parcels referenced and covered herein is attached hereto as Exhibit "B." Law Firm and City agree that payment shall be made on total fees.

7. INSURANCE. Law Firm maintains errors and omissions insurance coverage applicable to the services to be rendered under this Agreement. Law Firm does hereby agree to take out and maintain in full force and effect under the terms of this Agreement the following insurance coverage:

A. Such insurance coverage as is required pursuant to the Workers' Compensation Laws of the State of California;

B. A liability policy with coverage of not less than \$1,000,000; and

C. Professional Liability (errors and omissions) in an amount of not less than \$1,000,000.

8. **EFFECTIVE DATE OF THIS AGREEMENT.** The effective date of this Agreement is August 5, 2008.

THE FOREGOING IS AGREED TO BY:

DATED: _____

CITY OF MURRIETA

By: _____

DATED: July 24, 2008

STUTZ ARTIANO SHINOFF & HOLTZ
A Professional Corporation

By: Leslie E. Devaney
Leslie E. Devaney

EXHIBIT A

Delinquent CFD Parcels

Parcel	District
384-280-008	CFD 2005-1
384-280-010	CFD 2005-1
384-281-006	CFD 2005-1
384-281-008	CFD 2005-1
384-281-012	CFD 2005-1
384-284-002	CFD 2005-1
384-290-001	CFD 2005-1
384-291-006	CFD 2005-1
384-292-001	CFD 2005-1
384-292-005	CFD 2005-1
384-293-006	CFD 2005-1
384-293-019	CFD 2005-1
384-293-021	CFD 2005-1
388-131-027	CFD 2003-4
388-131-034	CFD 2003-4
388-131-038	CFD 2003-4
388-131-043	CFD 2003-4
388-131-043	CFD 2003-4
388-131-045	CFD 2003-4
388-131-046	CFD 2003-4
388-131-060	CFD 2003-4
388-131-070	CFD 2003-4
388-131-073	CFD 2003-4
388-131-077	CFD 2003-4
388-131-080	CFD 2003-4
388-131-080	CFD 2003-4
388-131-090	CFD 2003-4
388-132-008	CFD 2003-4
388-132-023	CFD 2003-4
388-132-036	CFD 2003-4
388-132-036	CFD 2003-4
388-132-040	CFD 2003-4
388-132-045	CFD 2003-4
388-132-045	CFD 2003-4
388-140-021	CFD 2001-1, IA A
388-150-002	CFD 2001-1, IA A
388-152-012	CFD 2001-1, IA A
388-161-005	CFD 2001-1, IA A
388-170-022	CFD 2001-1, IA A
388-171-003	CFD 2001-1, IA A
388-171-021	CFD 2001-1, IA A
388-180-028	CFD 2001-1, IA A
388-180-054	CFD 2001-1, IA A
388-180-054	CFD 2001-1, IA A
388-180-060	CFD 2001-1, IA A
388-190-004	CFD 2001-1, IA A
388-190-008	CFD 2001-1, IA A
388-190-018	CFD 2001-1, IA A
388-200-015	CFD 2001-1, IA A
388-200-028	CFD 2001-1, IA A
388-210-010	CFD 2001-1, IA A
388-210-012	CFD 2001-1, IA A

EXHIBIT A

Delinquent CFD Parcels

388-210-021	CFD 2001-1, IA A
388-210-024	CFD 2001-1 IA A
388-211-005	CFD 2001-1, IA A
388-220-001	CFD 2001-1, IA A
388-220-004	CFD 2001-1, IA A
388-220-006	CFD 2001-1, IA A
388-220-008	CFD 2001-1, IA A
388-221-005	CFD 2001-1, IA A
388-230-012	CFD 2001-1, IA A
388-230-028	CFD 2001-1, IA A
388-230-029	CFD 2001-1, IA A
388-252-012	CFD 2001-1, IA B
388-263-001	CFD 2001-1, IA B
388-320-005	CFD 2001-1, IA B
388-320-008	CFD 2001-1, IA B
388-320-017	CFD 2001-1, IA B
388-320-019	CFD 2001-1, IA B
388-320-024	CFD 2001-1, IA B
388-321-028	CFD 2001-1, IA B
388-330-002	CFD 2001-1, IA B
388-330-006	CFD 2001-1, IA B
388-330-019	CFD 2001-1, IA B
388-330-021	CFD 2001-1, IA B
388-330-052	CFD 2001-1, IA B
388-331-004	CFD 2001-1, IA B
388-331-011	CFD 2001-1, IA B
388-332-005	CFD 2001-1, IA B
388-332-008	CFD 2001-1, IA B
388-332-024	CFD 2001-1, IA B
388-332-035	CFD 2001-1, IA B
388-340-005	CFD 2001-1, IA B
388-340-007	CFD 2001-1, IA B
388-340-028	CFD 2001-1, IA B
388-350-007	CFD 2001-1, IA B
388-350-019	CFD 2001-1, IA B
388-350-034	CFD 2001-1, IA B
388-350-038	CFD 2001-1, IA B
388-351-024	CFD 2001-1, IA B
392-010-006	CFD 2003-2
392-010-030	CFD 2003-2
392-010-032	CFD 2003-2
392-010-041	CFD 2003-2
392-011-002	CFD 2003-2
392-012-001	CFD 2003-2
392-012-003	CFD 2003-2
392-012-009	CFD 2003-2
392-023-001	CFD 2003-2
392-023-008	CFD 2003-2
392-040-034	CFD 2000-1
392-050-010	CFD 2000-1
392-050-012	CFD 2000-1
392-060-024	CFD 2000-1
392-060-032	CFD 2000-1
392-060-034	CFD 2000-1

EXHIBIT A

Delinquent CFD Parcels

392-070-012	CFD 2000-1
392-140-005	CFD 2000-1
392-140-012	CFD 2000-1
392-140-019	CFD 2000-1
392-140-019	CFD 2000-1
392-140-020	CFD 2000-1
392-150-007	CFD 2000-1
392-160-009	CFD 2000-1
392-160-018	CFD 2000-1
392-160-041	CFD 2000-1
392-160-071	CFD 2000-1
392-160-077	CFD 2000-1
392-160-080	CFD 2000-1
392-170-040	CFD 2000-1
392-170-051	CFD 2000-1
392-170-072	CFD 2000-1
392-170-073	CFD 2000-1
392-190-003	CFD 2000-1
392-200-014	CFD 2000-1
392-200-020	CFD 2000-1
392-200-027	CFD 2000-1
392-200-035	CFD 2000-1
392-200-058	CFD 2000-1
392-200-059	CFD 2000-1
392-210-004	CFD 2000-1
392-210-013	CFD 2000-1
392-210-014	CFD 2000-1
392-210-032	CFD 2000-1
392-240-023	CFD 2000-1
392-240-034	CFD 2000-1
392-240-057	CFD 2000-1
392-240-058	CFD 2000-1
392-240-066	CFD 2000-1
392-240-072	CFD 2000-1
392-240-073	CFD 2000-1
392-240-074	CFD 2000-1
392-240-081	CFD 2000-1
392-240-089	CFD 2000-1
392-240-097	CFD 2000-1
392-430-003	CFD 2003-2
392-430-004	CFD 2003-2
392-430-009	CFD 2003-2
392-430-013	CFD 2003-2
392-430-013	CFD 2003-2
392-431-002	CFD 2003-2
392-431-012	CFD 2003-2
900-080-004	CFD 2000-2, IA A
900-082-012	CFD 2000-2, IA A
900-083-003	CFD 2000-2, IA A
900-083-009	CFD 2000-2, IA A
900-090-011	CFD 2000-2, IA A
900-090-013	CFD 2000-2, IA A
900-090-016	CFD 2000-2, IA A
900-091-006	CFD 2000-2, IA A

EXHIBIT A

Delinquent CFD Parcels

900-100-006	CFD 2000-2, IA A
900-101-005	CFD 2000-2, IA A
900-102-001	CFD 2000-2, IA A
900-102-001	CFD 2000-2, IA A
900-102-006	CFD 2000-2, IA A
900-120-006	CFD 2000-2, IA A
900-121-011	CFD 2000-2, IA A
900-123-007	CFD 2000-2, IA A
900-132-008	CFD 2000-2, IA A
900-132-016	CFD 2000-2, IA A
900-140-005	CFD 2000-2, IA A
900-140-007	CFD 2000-2, IA A
900-140-010	CFD 2000-2, IA A
900-140-018	CFD 2000-2, IA A
900-152-007	CFD 2000-2, IA A
900-152-014	CFD 2000-2, IA A
900-153-016	CFD 2000-2, IA A
900-153-029	CFD 2000-2, IA A
900-153-029	CFD 2000-2, IA A
900-153-030	CFD 2000-2, IA A
900-160-006	CFD 2000-2, IA A
900-161-005	CFD 2000-2, IA A
900-161-018	CFD 2000-2, IA A
900-163-005	CFD 2000-2, IA A
900-170-008	CFD 2000-2, IA A
900-170-018	CFD 2000-2, IA A
900-172-003	CFD 2000-2, IA A
900-173-014	CFD 2000-2, IA A
900-180-002	CFD 2000-2, IA A
900-180-023	CFD 2000-2, IA A
900-182-012	CFD 2000-2, IA A
900-410-009	CFD 2003-1
900-411-001	CFD 2003-1
900-420-010	CFD 2003-1
900-420-012	CFD 2003-1
900-423-008	CFD 2003-1
900-423-011	CFD 2003-1
900-423-014	CFD 2003-1
900-423-015	CFD 2003-1
900-431-024	CFD 2003-1
900-431-025	CFD 2003-1
900-431-026	CFD 2003-1
900-441-009	CFD 2003-1
900-443-006	CFD 2003-1
900-443-020	CFD 2003-1
900-443-025	CFD 2003-1
900-450-004	CFD 2003-1
900-462-010	CFD 2003-1
900-462-013	CFD 2003-1
900-463-003	CFD 2003-1
900-463-010	CFD 2003-1
900-463-015	CFD 2003-1
900-463-018	CFD 2003-1
900-463-022	CFD 2003-1

EXHIBIT A

Delinquent CFD Parcels

900-464-011	CFD 2003-1
900-471-016	CFD 2003-1
900-471-017	CFD 2003-1
900-475-002	CFD 2003-1
900-475-009	CFD 2003-1
900-482-008	CFD 2003-1
900-483-003	CFD 2003-1
900-490-004	CFD 2003-1
900-490-022	CFD 2003-1
900-490-024	CFD 2003-1
900-490-031	CFD 2003-1
900-491-022	CFD 2003-1
900-492-001	CFD 2003-1
900-492-001	CFD 2003-1
900-502-002	CFD 2003-1
900-503-001	CFD 2003-1
900-503-003	CFD 2003-1
900-503-005	CFD 2003-1
900-503-008	CFD 2003-1
900-504-007	CFD 2003-1
900-504-008	CFD 2003-1
900-505-002	CFD 2003-1
900-505-003	CFD 2003-1
900-505-009	CFD 2003-1
900-510-004	CFD 2003-1
900-510-024	CFD 2003-1
900-510-028	CFD 2003-1
900-510-041	CFD 2003-1
900-510-044	CFD 2003-1
900-510-048	CFD 2003-1
900-510-085	CFD 2003-1
900-520-022	CFD 2003-1
900-520-024	CFD 2003-1
900-520-030	CFD 2003-1
900-520-049	CFD 2003-1
900-520-049	CFD 2003-1
900-520-050	CFD 2003-1
900-520-062	CFD 2003-1
900-520-062	CFD 2003-1
900-520-075	CFD 2003-1
900-520-075	CFD 2003-1
900-520-084	CFD 2003-1
900-520-086	CFD 2003-1
904-800-028	CFD 2004-1
904-800-030	CFD 2004-1
904-800-036	CFD 2004-1
904-800-039	CFD 2004-1
904-801-005	CFD 2004-1
904-801-008	CFD 2004-1
904-802-006	CFD 2004-1
904-810-003	CFD 2004-1
904-810-003	CFD 2004-1
904-810-006	CFD 2004-1
904-810-007	CFD 2004-1

EXHIBIT A

Delinquent CFD Parcels

904-810-008	CFD 2004-1
904-810-013	CFD 2004-1
904-811-009	CFD 2004-1
906-081-009	CFD 2004-3
906-081-027	CFD 2004-3
906-081-052	CFD 2004-3
906-081-065	CFD 2004-3
906-081-067	CFD 2004-3
906-082-017	CFD 2004-3
906-730-002	CFD 2004-1
906-730-016	CFD 2004-1
906-730-027	CFD 2004-1
906-730-035	CFD 2004-1
909-021-021	CFD 2004-3
909-021-021	CFD 2004-3
909-021-041	CFD 2004-3
909-021-043	CFD 2004-3
909-021-084	CFD 2004-3
909-022-004	CFD 2004-3
909-022-013	CFD 2004-3
909-022-037	CFD 2004-3
909-022-068	CFD 2004-3
909-023-003	CFD 2004-3
909-023-010	CFD 2004-3
909-023-010	CFD 2004-3
909-023-020	CFD 2004-3
909-023-023	CFD 2004-3
909-023-036	CFD 2004-3
909-023-059	CFD 2004-3
909-023-090	CFD 2004-3
909-023-096	CFD 2004-3
909-023-097	CFD 2004-3
916-581-009	CFD 2003-3, IA 1
916-581-009	CFD 2003-3, IA 1
916-582-003	CFD 2003-3, IA 1
916-582-011	CFD 2003-3, IA 1
916-590-002	CFD 2003-3, IA 1
916-591-009	CFD 2003-3, IA 1
916-591-011	CFD 2003-3, IA 1
916-592-005	CFD 2003-3, IA 1
916-610-014	CFD 2003-3, IA 1
916-610-014	CFD 2003-3, IA 1
916-610-028	CFD 2003-3, IA 1
916-610-035	CFD 2003-3, IA 1
916-620-038	CFD 2003-3, IA 1
916-631-013	CFD 2003-3, IA 1
916-631-015	CFD 2003-3, IA 1
916-632-005	CFD 2003-3, IA 1

EXHIBIT B

Delinquent AD Parcels

Parcel	District
906-412-017	AD 98-1R
906-412-031	AD 98-1R
906-413-016	AD 98-1R
906-421-010	AD 98-1R
906-422-024	AD 98-1R
906-422-027	AD 98-1R
906-431-007	AD 98-1R
906-432-014	AD 98-1R
906-441-025	AD 98-1R
906-442-004	AD 98-1R
906-471-012	AD 98-1R
906-472-002	AD 98-1R
906-472-008	AD 98-1R
906-472-009	AD 98-1R
906-481-003	AD 98-1R
906-481-012	AD 98-1R
906-481-016	AD 98-1R
906-482-003	AD 98-1R
906-490-007	AD 98-1R
906-490-009	AD 98-1R
906-490-014	AD 98-1R
906-490-015	AD 98-1R
906-490-020	AD 98-1R
906-581-022	AD 98-1R
906-582-001	AD 98-1R
906-582-004	AD 98-1R
906-591-017	AD 98-1R
906-591-024	AD 98-1R
906-591-031	AD 98-1R
906-593-015	AD 98-1R
906-595-002	AD 98-1R
906-640-003	AD 98-1R
906-640-006	AD 98-1R
906-642-006	AD 98-1R
906-642-023	AD 98-1R
906-642-026	AD 98-1R
906-642-036	AD 98-1R
906-642-038	AD 98-1R
906-642-041	AD 98-1R
906-650-001	AD 98-1R
906-650-008	AD 98-1R
906-650-012	AD 98-1R

EXHIBIT B

Delinquent AD Parcels

906-650-013	AD 98-1R
906-650-029	AD 98-1R
906-651-006	AD 98-1R
906-660-003	AD 98-1R
906-660-005	AD 98-1R
906-660-007	AD 98-1R
906-661-005	AD 98-1R
906-661-019	AD 98-1R
906-681-026	AD 98-1R
949-611-008	AD 95-1R
949-611-008	AD 95-1R
949-611-013	AD 95-1R
949-611-025	AD 95-1R
949-612-009	AD 95-1R
949-612-017	AD 95-1R
949-612-018	AD 95-1R
949-612-023	AD 95-1R
949-612-024	AD 95-1R
949-612-028	AD 95-1R
949-612-030	AD 95-1R
949-612-031	AD 95-1R
949-612-044	AD 95-1R
949-612-047	AD 95-1R
949-612-049	AD 95-1R
949-612-054	AD 95-1R
949-621-002	AD 95-1R
949-621-011	AD 95-1R
949-621-012	AD 95-1R
949-622-002	AD 95-1R
949-622-005	AD 95-1R
949-622-008	AD 95-1R
949-622-010	AD 95-1R
949-622-012	AD 95-1R
949-630-004	AD 95-1R
949-630-017	AD 95-1R
949-630-020	AD 95-1R
949-630-025	AD 95-1R
949-630-029	AD 95-1R
949-641-004	AD 95-1R
949-641-005	AD 95-1R
949-642-004	AD 95-1R
949-642-006	AD 95-1R
949-642-011	AD 95-1R

EXHIBIT B
Delinquent AD Parcels

949-642-013	AD 95-1R
949-642-014	AD 95-1R
949-642-015	AD 95-1R
949-642-017	AD 95-1R
949-642-029	AD 95-1R
949-643-006	AD 95-1R
949-643-007	AD 95-1R
949-643-009	AD 95-1R
949-643-012	AD 95-1R
949-643-017	AD 95-1R
949-643-023	AD 95-1R
949-643-025	AD 95-1R
949-643-026	AD 95-1R
949-643-029	AD 95-1R
949-643-031	AD 95-1R
949-643-036	AD 95-1R
949-643-036	AD 95-1R
949-643-046	AD 95-1R
949-643-049	AD 95-1R