

REPORT TO CITY COUNCIL
ANNUAL SEWER SERVICE CHARGE
CITY OF WEST HOLLYWOOD

FISCAL YEAR 2011/2012

MAY 2, 2011

TABLE OF CONTENTS

INTRODUCTION.....1

BUDGET FOR 2011/20122

SUMMARY OF 2011/2012 CHARGES.....2

WEST HOLLYWOOD SEWER SYSTEM3

SEWAGE GENERATION FACTORS3

CALCULATION OF THE CHARGE.....10

ANNUAL INCREASES10

PROPOSITION 218 CONSIDERATIONS11

INTRODUCTION

In 1990 the City took over ownership of the local sewer system from Los Angeles County and beginning in 1991, the City took over the Sewer Service Charge which was previously collected by the County for maintenance of the sewer system. In June 1997 the City Council adopted the method of calculation of the charge for sewer service within the City. The charge was reviewed for compliance with the provisions of Proposition 218 which requires that fees and charges imposed on a parcel may not exceed the proportional special benefit conferred on that parcel. The sewer service charge rates are directly reflective of the proportional use of the sewer system by each parcel within the City based on land use codes and parcel area.

For the 2010/2011 fiscal year, the City instituted a rate increase from the then current \$21.66 per ESU to \$37.90 per ESU to be phased in over three years, such that the charge for 2010/2011 was \$27.07 per ESU, the charge for 2011/2012 will be \$32.48 per ESU, and the charge for 2012/2013 will be \$37.90 per ESU. In addition, the City adopted a provision that beginning on July 1, 2013 and each July 1 through July 1, 2017, the sewer service charge shall be increased by the annual increase in the Consumer Price Index for Urban Wage Earners and Clerical Workers in the Los Angeles-Long Beach-Anaheim Area, including all items as published by the US Bureau of Labor Statistics as of March 1 of each year, not to exceed seven percent (7%) per year.

The reason for needing to increase the Sewer Assessment follows:

In 2007 the State Water Resources Control Board approved stringent new regulations for the operation and maintenance of sewer collection systems throughout the State of California. The purpose of these regulations is to ensure that sewer systems are adequately funded and properly managed to reduce the number of sanitary sewer overflows and the potential negative impacts to public health.

The City of West Hollywood has taken proactive action to comply with the new regulations and enhance service to its customers. For example, in 2009 the City performed closed-circuit television inspection of approximately 35,000 linear feet of sewer lines on the City's East Side. This inspection identified approximately \$1.75 million in construction costs necessary to repair deficiencies in the inspected sewer lines. An additional 100,000 linear feet of sewer lines (approximately 50% of the citywide system) have never been video inspected. Based on past inspection and repair work done to similar aged sewer lines in the City, the City Engineer forecasts the need to fund sewer inspection and repair work for many years ahead.

The City inherited a fund reserve from the County when the City took over the citywide sewer system from the County in 1991. The reserve fund has been used for sewer purposes but is now exhausted. Therefore the rate increases described above are needed to ensure continued funding for operation, maintenance, and repair of the citywide sewer system.

BUDGET FOR 2011/2012 and 2012/2013

	<u>2011/2012</u>	<u>2012/2013</u>
Employee Wages and Benefits	149,360	149,360
Allocated Office Overhead	10,508	10,508
Sewer Maintenance		
County contract for Routine & Emergency Maintenance Services	138,772	138,772
Contract services for root control preventative maintenance	88,815	88,815
Contract services for video inspection design, and construction of repairs	484,889	484,889
Industrial Waste		
County contract for permit issuance and code compliance	77,715	77,715
Insurance	30,000	30,000
Postage, printing, professional services, etc.	1,400	1,400
Professional Services	5,500	5,500
Total Budget	<u>986,959</u>	<u>986,959</u>
Total Assessments	<u>852,170</u>	<u>986,959</u>
From Fund Balance	\$ 134,789	\$ 0

SUMMARY OF 2011/2012 CHARGES

The sewer service charges for 2011/2012 were established by the City last year. The charge multiplied by the Equivalent Sewer Units assigned to each parcel will be the charge for each parcel. The Equivalent Sewer Unit (ESU) determination for each parcel is described below.

LAND USE	ESU	2010/2011 CHARGE	2011/2012 PROPOSED CHARGE	PROPOSED INCREASE
Single Family	1.0	\$27.07	\$32.48	\$5.41
Multi Family	0.6	\$16.24	\$19.49	\$3.25
Condominiums	0.6	\$16.24	\$19.49	\$3.25

A summary of charges by land use including the high, low, and average assessments for the land use class is attached.

WEST HOLLYWOOD SEWER SYSTEM

The City's sewer system consists of 39 miles of gravity piping ranging in size from 8 to 18 inches in diameter. This gravity sewer system includes over 850 pipe reaches and manholes, providing local sewer service to every parcel within the City. Approximately 75% of the citywide sewer system was constructed in the 1920's; the other 25% was constructed in the 1960's. The sewer service charge is used to fund the operation and maintenance of the sewer system. These services include routine cleaning, root and grease control, spot repairs, as well as 24-hour emergency call-out service for line blockages (See the Budget).

SEWAGE GENERATION FACTORS

In 1992 the City commissioned Boyle Engineering Corporation (Boyle) to prepare a comprehensive Master Plan of Sewers. One component of the Master Plan included extensive data collection regarding the average daily sewage flow generation rates for various types of West Hollywood land uses. This plan was updated in November 2000 to update the City's Master Plan computer model of the sewers to reflect development along Sunset Boulevard. This information was incorporated into a computer model which is used by the City to analyze the operation and capacity of the sewer system. The average sewage flow generation rates are based on flow monitoring data collected by Boyle in 1992, as well as calibration comparisons to many years of flow monitoring data by engineering professionals from the Los Angeles County Sanitation District. The parcels within the City have a wide variety of sizes and shapes and many different land uses. The Master Plan's daily sewage generation rates are used to correlate the volume of daily sewage flow generated by a parcel to variables of land use and lot size. Also, for unique land development types (i.e. high rise commercial and medical buildings or heavy industrial operations), site specific daily flow generation data is available as part of data collected by the Master Plan, the Los Angeles County Sanitation District, or through the City's Industrial Waste Permit Process.

A numeric relationship between the various lots and parcels is necessary for the allocation of the costs of sewer maintenance among the lots and parcels. It is customary to relate the various land uses to the single family residential lot (includes Land use codes 0100, 0101, and 0104), which is established as one Equivalent Sewage Unit (ESU), and all other lots and parcels are related proportionally to the single family residential lot. Based on sewage generation rates, a single-family lot generates 260 gallons per day. Therefore, for purposes of comparison of the various land uses for lots and parcels, 260 gallons per day is designated as the equivalent of 1 ESU.

Non-residential Land Uses

For calculation of daily sewage generation characteristics for the majority of non-residential land uses within the City, the independent variable used by the Master Plan to calculate the daily sewage generation rates is the gross acreage of the parcel (measured in square feet).

The ESU for various non-residential land uses is calculated by the following equation:

$$\text{ESU} = [(\text{FACTOR}) \times (\text{PARCEL ACREAGE})] / 260$$

Following is a discussion of the various non-residential land uses and the derivation of the sewage generation FACTOR for use in the above equation to calculate the ESU generated by the parcels:

□ **Manufacturing and Utility (Land use codes 3020, 3100, 3200, 3700, 8100)**

Daily sewage generation rate = 0.20 gallons per day per square foot of gross parcel area
FACTOR = (0.2 gallons/square foot) = 0.20

NOTE: There is one property with the Land use code of 3100 which is an exception and does not follow the above Factor formula. This property operates under the City's Industrial Waste Permit program and is considered a site-specific high sewage flow generator. Based on flow monitoring data on file with the City and Los Angeles County, the following shall be used:

7141 Santa Monica Blvd. (parcel no. 5531009022). This is the site of Faith Plaiting Co. The measured average daily sewage discharge rate from this parcel is 10,000 gallons per day. Therefore, the ESU = 10,000/260 = **38**

□ **Supermarket (Land use code 1400)**

Daily sewage generation rate = 0.30 gallons per day per square foot of gross parcel area
FACTOR = (0.3 gallons/square foot) = 0.30

□ **Warehousing, Lumber Yard (Land use codes 2200, 3300, 3600)**

Daily sewage generation rate = 0.15 gallons per day per square foot of gross parcel area
FACTOR = (0.15 gallons/square foot) = 0.15

□ **Commercial - retail stores, neighborhood shopping, service/repair, shopping center (Land use codes 1010, 1100, 1500, 1600, 2400, 2500, 2600, 2800, 2900, 7700)**

Daily sewage generation rate = 0.25 gallons per day per square foot of gross parcel area
FACTOR = (0.25 gallons/square foot) = 0.25

NOTE: There are commercial properties with the above Land use codes which have been developed as laundries, dry cleaners, and car washes. These types of land uses operate with very intensive sewage generation and do not follow the above Factor formula. Based on flow

monitoring data on file with the City and Los Angeles County, the following shall be used for the Factor formulas for these types developed properties:

For laundries and dry cleaners-

Daily sewage generation rate = .55 gallons per day per square foot of gross parcel area.
FACTOR = (.55 gallons/square foot) = .55

For car washes -

Daily sewage generation rate = .5 gallons per day per square foot of gross parcel area.
FACTOR = (.5 gallons/square foot) = .5

In the case of mixed use parcels, the number of businesses on the parcel became that basis for the determination of the Factor, i.e., a parcel with a dry cleaner and a convenience store would have one-half of its Factor based on the dry cleaner rate and one-half based on the convenience store rate.

- **Commercial - Store & Office Combo, Store & Residential Combo (Land use code 1200, 1210, and 1330)**

Daily sewage generation rate = 0.20 gallons per day per square foot of gross parcel area
FACTOR = (0.2 gallons/square foot) = 0.20

- **Private Schools, Lodge Halls, Fraternal Clubs, Churches, Theater (Land use code 6100, 6400, 7200, and 7100)**

Daily sewage generation rate = 0.1 gallons per day per square foot of gross parcel area
FACTOR = (0.1 gallons/square foot) = 0.1

- **Gymnasiums, Health Spas (Land use code 6530)**

Daily sewage generation rate = 0.35 gallons per day per square foot of gross parcel area
FACTOR = (0.35 gallons/square foot) = 0.35

- **Office Building, Professional Building (Land use codes 1700, 1900)**

Daily sewage generation rate = 0.20 gallons per day per square foot of gross parcel area
FACTOR = (0.2 gallons/square foot) = 0.20

NOTE: There are parcels with the land use codes 1700 and 1900 which are actually multi-story buildings over three floors in height. These parcels do not follow the above factor formula. At the end of this document there is a listing of multi-story buildings and the ESU associated with each specific property, based on site specific analysis of the sewage discharge for the site.

□ **Banks, Savings & Loans (Land use code 2300)**

Daily sewage generation rate = 0.20 gallons per day per square foot of gross parcel area
FACTOR = (0.2 gallons/square foot) = 0.20

NOTE: There may be some parcels with the land use code 2300 which are actually multi-story buildings over three floors in height. These parcels do not follow the above factor formula. At the end of this document there is a listing of multi-story buildings and the ESU associated with each specific property, based on site-specific analysis of the sewage discharge for the site

□ **Veterinary Hospitals, Clinics, Medical Building (Land use code 1920 and 7400)**

Daily sewage generation rate = 0.30 gallons per day per square foot of gross parcel area
FACTOR = (0.3 gallons/square foot) = 0.30

NOTE: There are parcels with the land use code 7400 which are actually multi-story buildings over three floors in height. These parcels do not follow the above factor formula. At the end of this document there is a listing of multi-story buildings and the ESU associated with each specific property, based on site-specific analysis of the sewage discharge for the site.

□ **Restaurants, Cocktail Lounges (Land use code 2100)**

Daily sewage generation rate = 0.3 gallons per day per square foot of gross parcel area
FACTOR = (0.3 gallons/square foot) = 0.3

□ **Hotels, Motels, and Rooming Houses (Land use codes 0800, 1800, 1810, 1820, 1830, 1850, 7500)**

For this category of non-residential land use, the number of rooms or units serves best as the independent variable for calculation of daily sewage generation characteristics. The daily sewage generation rate is 125 gallons per day per room. Therefore, for this category the equation to calculate the ESU is as follows:

$$ESU = [(NUMBER OF ROOMS) \times (125 \text{ gallons per room})] / 260$$

□ **Vacant Land and Parking Lot Uses (Land use codes 010V, 020V, 030V, 040V, 050V, 100V, 300V, 1000, 2700, and 3800)**

For these categories of land use, the parcel's occupancy condition does not generate a substantial volume of sewage flow. However, these parcels may have previously contained sewage generating development and have the potential for development into a sewage generating land use in the future. The City's mainline sewer system is laid out such that all of these parcels have connection to the existing sewer system. As part of providing citywide mainline sewer service, the City must continue to operate and maintain the main line sewer system adjacent to these

vacant parcels and parking lots. Therefore, a base of **2 ESU** is assigned to each of these parcels.

□ **Multi-unit Residential Land Uses (Land use codes 010C, 010E, 010F, 0200, 0300, 0400, and 0500)**

For multiple unit residential land uses (i.e. apartments and condominiums), the daily sewage generation rate is 156 gallons per day per dwelling unit. The flow rate for multi-unit residential is less than for single family residential because these types of units generally have fewer occupants and fewer bathrooms per unit as well as generally do not have laundry facilities located within each unit. Therefore, for this category the equation to calculate the ESU is as follows:

$$\text{ESU} = [(\text{NUMBER OF UNITS}) \times (156 \text{ gallons per unit})] / 260$$

Multi-story Commercial Buildings and Mixed Use Commercial/Residential Buildings

As noted previously, there are a number of high-rise properties within the City that operate as office, professional, and medical buildings. For these sites, the general Factor formulas are not applicable. Following is a listing of the specific sites, and the ESU for each, based on sewage flow data collected for the Master Plan:

Warner Studios (south side of Santa Monica between Formosa and Poinsettia Pl.)

Daily sewage generation rate = 35,225 gallons per day

$$\text{ESU} = (35,225 / 260) = \mathbf{135}$$

Peterson Office Bldg. (southeast corner of Sunset/La Cienega)

Daily sewage generation rate = 10,340 gallons per day

$$\text{ESU} = (10,340 / 260) = \mathbf{40}$$

Emser Rug & Tile Bldg. (northeast corner of Santa Monica/Olive)

Daily sewage generation rate = 8,400 gallons per day

$$\text{ESU} = (8,400 / 260) = \mathbf{32}$$

Sunset Medical Center (north side of Sunset, midblock west of Cory)

Daily sewage generation rate = 47,825 gallons per day

$$\text{ESU} = (47,825 / 260) = \mathbf{184}$$

City National Bank (northwest corner Sunset/Doheny Rd)

Daily sewage generation rate = 18,100 gallons per day

$$\text{ESU} = (18,100 / 260) = \mathbf{70}$$

First Credit Bank (north side of Sunset, next to City National)

Daily sewage generation rate = 26,500 gallons per day

$$\text{ESU} = (26,500 / 260) = \mathbf{102}$$

"9000" Sunset Bldg. (southwest corner Sunset/Hammond)

Daily sewage generation rate = 28,440 gallons per day

ESU = $(28,440/260) = 109$

Carolco Bldg. (southwest corner Sunset/Palm)

Daily sewage generation rate = 14,220 gallons per day

ESU = $(14,220/260) = 55$

ICM Office Bldg. (north side of Beverly, midblock west of Robertson)

Daily sewage generation rate = 51,700 gallons per day

ESU = $(51,700/260) = 199$

Pacific Design Center - Blue Building (northeast corner Melrose/San Vicente)

Daily sewage generation rate = 150,000 gallons per day

ESU = $(150,000/260) = 577$

Pacific Design Center - Green Building (east side of San Vicente, mid block north of Melrose)

Daily sewage generation rate = 89,840 gallons per day

ESU = $(89,840/260) = 346$

8335 Sunset Blvd

Daily sewage generation rate = 2,645 gallons per day

ESU = $(2,645/260) = 10$

8439 Sunset Blvd

Daily sewage generation rate = 9,010 gallons per day

ESU = $(9,010/260) = 35$

8570 to 8790 Sunset Blvd (was 8730 and 8572 Sunset Blvd) Sunset Millenium West Shopping Center

Daily sewage generation rate = 38,232 gallons per day

ESU = $(38,232/260) = 147$

301 San Vicente – Cedars Medical Building

Daily sewage generation rate = 11,700 gallons per day

ESU = $(11,700/260) = 45$

8831 Sunset Blvd

Daily sewage generation rate = 5,460 gallons per day

ESU = $(4,940/260) = 21$

8833 Sunset Blvd

Daily sewage generation rate = 5,460 gallons per day
ESU = $(5,460/260) = 21$

8981 Sunset Blvd

Daily sewage generation rate = 7,615 gallons per day
ESU = $(7,615/260) = 29$

8465 Holloway Drive - Pali House

Daily sewage generation rate = 9,617 gallons per day
ESU = $(9,617/260) = 37$

7100 Santa Monica Blvd – Gateway Center

Daily sewage generation rate = 50,180 gallons per day
ESU = $(50,180/260) = 193$

8560 Sunset Blvd – (aka Playboy Bldg)

Daily sewage generation rate = 13,570 gallons per day
ESU = $(13,570/260) = 52$

1020 N. San Vicente Blvd, London Hotel

Daily sewage generation rate = 38,797 gallons per day
ESU = $(38,797/260/156(\text{mixed})) = 138$

8401 Sunset Blvd, Andaz Hotel

Daily sewage generation rate = 37,888 gallons per day
ESU = $(37,888/260) = 146$

901 Hancock, Mixed Use Commercial/Residential

Daily sewage generation rate = 10,162 gallons per day
ESU = $(10,162/260) = 39$

1060 Sierra Bonita Avenue/7500 Santa Monica Blvd, Mixed Use Commercial/Residential

Daily sewage generation rate = 7,317 gallons per day
ESU = $(7,280/260) = 28$

9200 Sunset Boulevard, Mixed Use Commercial Office /Restaurant

Daily sewage generation rate = 76,700 gallons per day
ESU = $(76,700/260) = 295$

9220 Sunset Boulevard, Mixed Use Commercial Office /Restaurant

Daily sewage generation rate = 10,964 gallons per day

ESU = $(10,964/260) = 42$

Government Facilities and Parcels (Land use codes 8100 and 8800)

There are several parcels that receive sewer service that are owned and operated by local government. These include the MTA station near San Vicente, City Hall, the City parking structure, a fire station, schools, County facilities, and parks. Proposition 218 requires that each parcel not pay more than the proportional cost of providing the service. Therefore, because these government parcels use the sewer service, they are included in the computation of the charge and are charged. Each parcel in the governmental land use codes was reviewed to determine its type of use, i.e., City Hall is an office building and ESU's were assigned on that comparative basis.

CALCULATION OF THE CHARGE

The sewer service charge is based on the direct cost of providing the service. These costs include staff, rent, utilities, and other costs as contained in the budget.

The rate per ESU for 2011/2012 of \$32.48 as adopted by the City (see above) is multiplied by the ESUs for each parcel to determine the charge for each parcel. The proposed 2011/2012 budget for the sewer services (as shown above) will not be funded by the total of the charges from the parcels. The deficiency will be funded from fund balance. The complete roll showing all parcels and charges is on file in the City Clerk's office.

ANNUAL INCREASES

Because the costs of providing the sewer service may increase over time, beginning July 1, 2013, and each July 1, through July 1, 2017, the rate per ESU established in 2012/2013 shall be increased by the annual increase in the Consumer Price Index for Urban Wage Earners and Clerical Workers in the Los Angeles-Riverside-Orange County, CA Area (CPI), including all items as published by the US Bureau of Labor Statistics as of March 1 of each year, not to exceed seven percent (7%) per year.

City of West Hollywood
 Sewer District Assessments
 Examples of Assessments by Land Use

March 2011

Fiscal Year: July 2011 - June 2012

Code	Land Use Description	High Asmt	Low Asmt	Avg. Asmt	No. of Parcels	Total Asmt
0100	Single Family Residential	\$32.48	\$0.00	\$32.39	1,074	\$34,786.08
0101	Single Family Residence w/Pool	\$32.48	\$32.48	\$32.48	61	\$1,981.28
0104	Single Family Residence w/Therapy Pool	\$32.48	\$32.48	\$32.48	8	\$259.84
010C	Single Family Residence -- Condominium	\$19.49	\$0.00	\$19.47	2,028	\$39,482.69
010E	Single Family Residence -- Condo Conversion	\$19.49	\$19.49	\$19.49	3,289	\$64,096.03
010F	Single Family Residence -- Cooperative	\$19.49	\$19.49	\$19.49	21	\$409.25
010V	Vacant Land -- Residential	\$16.24	\$0.00	\$13.92	35	\$487.20
0200	Double, Duplex or Two Units -- Residential	\$38.98	\$38.98	\$38.98	512	\$19,955.71
020V	Vacant Land -- Double, Duplex or Two Units -- Residential	\$16.24	\$16.24	\$16.24	2	\$32.48
0300	Three Units (Any Combination) -- Residential	\$77.95	\$38.98	\$58.46	189	\$11,049.70
030V	Vacant Land -- Three Units	\$16.24	\$16.24	\$16.24	2	\$32.48
0400	Four Units (Any Combination) -- Residential	\$97.44	\$58.46	\$77.95	156	\$12,160.51
040V	Vacant Land - Four Units	\$16.24	\$0.00	\$4.46	51	\$227.36
0500	Five or More Apartments	\$3,176.54	\$97.44	\$266.77	1,165	\$309,625.35
050V	Vacant Land -- 5 Units or More	\$16.24	\$16.24	\$16.24	5	\$81.20
0800	Rooming Houses	\$167.92	\$167.92	\$167.92	1	\$167.92
1000	Commercial Open	\$16.24	\$0.00	\$10.83	3	\$32.48
100V	Vacant Land -- Commercial	\$16.24	\$16.24	\$16.24	31	\$503.44
1010	Miscellaneous Commercial	\$171.68	\$42.29	\$108.48	4	\$433.92
1100	Stores Commercial	\$4,774.56	\$0.00	\$254.71	198	\$50,431.85
1200	Store & Office Combination	\$1,305.90	\$65.96	\$230.34	70	\$16,123.48
1210	Store & Residential Combo -- Commercial	\$7,890.39	\$42.87	\$259.57	80	\$20,765.99
1330	Department Store: Home Furnishings (Barker Bros., Etc.)	\$161.63	\$161.63	\$161.63	1	\$161.63
1400	Supermarket (12000+ SF)	\$3,428.24	\$164.90	\$1,384.02	8	\$10,912.16
1500	Shopping Centers (Neighborhood, Community)	\$5,210.24	\$57.15	\$891.04	20	\$17,820.84
1600	Shopping Centers (Regional)	\$6,650.47	\$4,081.24	\$5,365.85	2	\$10,731.70
1700	Office Building	\$9,581.60	\$23.34	\$452.54	125	\$56,567.37
1800	Hotels (Under 50 Rooms)	\$649.60	\$0.00	\$129.92	5	\$649.60
1810	Hotels (50+ Rooms)	\$4,742.08	\$982.20	\$2,509.53	10	\$25,095.35
1820	Motels (Under 50 Units)	\$342.99	\$31.18	\$161.10	6	\$966.60
1850	Motels/Hotels and Apartment Combinations (50+ Units)	\$2,026.75	\$1,201.76	\$1,611.44	3	\$4,834.32
1900	Professional Buildings	\$5,976.32	\$93.59	\$607.49	15	\$9,112.36

March 2011

**City of West Hollywood
Sewer District Assessments
Examples of Assessments by Land Use**

Fiscal Year: July 2011- June 2012

Code	Land Use Description	High Asmt	Low Asmt	Avg. Asmt	No. of Parcels	Total Asmt
1910	Professional Building Medical/Dental	\$1,461.60	\$1,461.60	\$1,461.60	1	\$1,461.60
1920	Veterinary Hospitals, Clinics	\$214.33	\$163.10	\$188.72	2	\$377.43
2100	Restaurants, Cocktail Lounges & Taverns	\$2,733.75	\$55.17	\$428.93	57	\$24,448.89
2200	Wholesale & Manufacturing Outlets	\$18,740.96	\$11,238.08	\$14,989.52	2	\$29,979.04
2300	Banks, Savings & Loans	\$582.79	\$94.69	\$351.21	10	\$3,512.06
2400	Service Shops, Radio/TV Repair, Paint Shops, Laundries, etc.	\$668.24	\$88.70	\$247.63	11	\$2,723.94
2500	Service Stations (Full Service)	\$627.71	\$159.84	\$410.97	8	\$3,287.76
2600	Auto Service Shop (Body & Fender Commercial Garage)	\$1,961.98	\$88.57	\$352.20	30	\$10,565.93
2700	Commercial Parking Lots (Patron or Employees)	\$16.24	\$0.00	\$16.11	129	\$2,078.72
2800	Animal Kennels	\$274.80	\$274.80	\$274.80	1	\$274.80
2900	Nurseries or Greenhouses	\$186.51	\$186.51	\$186.51	1	\$186.51
300V	Vacant Land -- Industrial	\$16.24	\$16.24	\$16.24	1	\$16.24
3020	Industrial -- Artist in Residence	\$78.03	\$78.03	\$78.03	1	\$78.03
3100	Light Mfg., Small Equip Mfg., Small Machine Shops, Printing	\$1,234.24	\$28.96	\$249.04	46	\$11,455.97
3200	Heavy Manufacturing	\$4,384.80	\$162.90	\$2,273.85	2	\$4,547.70
3300	Warehousing Distribution (<10,000 SF)	\$1,039.36	\$28.16	\$283.22	8	\$2,265.77
3600	Lumber Yards	\$395.72	\$395.72	\$395.72	1	\$395.72
3700	Mineral Processing	\$337.27	\$337.27	\$337.27	1	\$337.27
3800	Parking Lots (Industrial Use Properties)	\$16.24	\$16.24	\$16.24	1	\$16.24
6100	Theaters -- Movie -- Indoor	\$78.04	\$78.04	\$78.04	1	\$78.04
6400	Clubs, Lodge Halls, Fraternal Organizations	\$137.24	\$68.67	\$89.19	4	\$356.76
6530	Gymnasiums, Health Spas	\$3,074.39	\$872.67	\$1,973.53	2	\$3,947.06
7100	Churches	\$751.49	\$59.91	\$244.47	12	\$2,933.64
7200	Schools -- Private	\$690.00	\$40.21	\$233.08	11	\$2,563.93
7400	Hospitals	\$522.39	\$522.39	\$522.39	1	\$522.39
7500	Home for the Aged	\$1,013.38	\$187.08	\$600.23	2	\$1,200.46
7700	Cemeteries, Mausoleums	\$312.21	\$312.21	\$312.21	1	\$312.21
8100	Utility, Commercial & Mutual, Pumping Plants, State Assessed	\$2,991.38	\$146.26	\$946.79	4	\$3,787.14
810V	Vacant Land -- Utility	\$16.24	\$16.24	\$16.24	1	\$16.24
8800	Government Use	\$10,373.61	\$0.00	\$592.49	31	\$18,367.15
880V	Vacant Land -- Government	\$16.24	\$0.00	\$13.92	7	\$97.44
					9,570	\$852,170.27