

COUNCIL OF THE TOWN OF LA PLATA
Amended Ordinance 19-05

Introduced By:	Mayor Jeannine E. James
Date Introduced:	April 22, 2019
Town Council Public Hearing:	April 22, 2019
Amendments Adopted:	N/A
Date Adopted:	May 20, 2019
Date Effective:	July 1, 2019

1 **An Amended Ordinance** concerning

2
3 **Town of La Plata FY20 Tax Rate**

4
5 **FOR** the purpose of adopting the Town of La Plata FY20 Tax Rate; and all matters generally
6 relating thereto.

7
8 **SECTION 1: BE IT ENACTED BY THE COUNCIL OF THE TOWN OF**
9 **LA PLATA** That the Town of La Plata tax rate on real property having location within the
10 corporate limits of the Town of La Plata, except as provided by State law, for the fiscal year 2019-
11 2020 shall be at the rate of thirty-two cents (\$.32) per one hundred dollars (\$100.00) of assessed
12 valuation for the fiscal year 2019-2020, with billing for taxes on new property to conform to the
13 method currently in place with the Charles County Treasurer's Office; and the personal property
14 tax rate for the fiscal year 2019-2020 shall be at the rate of seventy-five cents (\$.75) per one
15 hundred dollars (\$100.00) of assessed valuation; and the public utilities tax rate for fiscal year
16 2019-2020 shall be at the rate of one dollar and fifty cents (\$1.50) PER ONE HUNDRED
17 DOLLARS (\$100.00) of assessed valuation; and,

18
19 **SECTION 2: AND BE IT FURTHER ENACTED,** pursuant to Town of La Plata
20 Resolution 09-8 designating the Heritage Green Special Taxing District and Town of La Plata
21 Resolution 09-8 authorizing the imposition, levy and collection of special taxes in the Special
22 Taxing District and pursuant to the Rate and Apportioning terms adopted, the Town of La Plata
23 adopts and approves the report of the Administrator of the Heritage Green Special Taxing District
24 (Exhibit A) and hereby assesses and levies as additional real property taxes on the owners of
25 properties in the Heritage Green Special Taxing District as indicated in Appendix A of Exhibit A
26 for the upcoming fiscal year; in the event any parcel numbers are changed prior to the actual billing
27 of taxes by the county, the Administrator shall revise Appendix A to be consistent with the tax
28 parcel numbers used by the County for billing of taxes and recalculate the special tax to be
29 collected from each parcel in a manner consistent with the method utilized to calculate the special
30 taxes in Exhibit A.

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SECTION 3: AND BE IT FURTHER ENACTED that this Ordinance shall become effective on July 1, 2019.

ADOPTED this 20 day of May, 2019.

SEAL:

COUNCIL OF THE TOWN OF LA PLATA



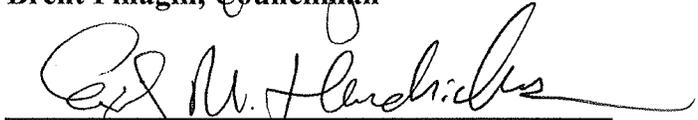
Jeannine E. James, Mayor



Matthew T. Simpson, Councilman

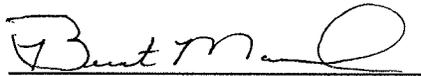


Brent Finagin, Councilman



Emily Mudd Hendricks, Councilwoman

ATTEST:



Brent Manuel
Town Manager
Date: 20 May 2019



Paddy Mudd, Councilwoman

EXPLANATION:
CAPITALS INDICATE MATTER ADDED TO EXISTING LAW
((Double Parenthesis)) indicate matter deleted from existing law.
Underlining indicates amendments to bill.
~~Strike-Out~~ indicates matter stricken from bill by amendment or deleted from the law by amendment.

**TOWN OF LA PLATA, MARYLAND
HERITAGE GREEN SPECIAL TAXING DISTRICT**

**ANNUAL SPECIAL TAX REPORT
FISCAL YEAR 2019-2020**

April 15, 2019

PREPARED BY:

MUNICAP, INC.

— PUBLIC FINANCE —

TOWN OF LA PLATA, MARYLAND
HERITAGE GREEN SPECIAL TAXING DISTRICT

ANNUAL SPECIAL TAX REPORT
FISCAL YEAR 2019-2020

INTRODUCTION

The Town of La Plata, Maryland (the “Town”) issued \$3,505,074.09 of General Obligation Bonds (the “Bonds”) on December 28, 2009 related to the Heritage Green Special Taxing District (the “District”). The Bonds were issued to the Maryland Water Quality Financing Administration (the “MWQFA”) to evidence a loan from the MWQFA to the Town for certain wastewater improvements and related purposes. The Bonds are to be repaid from special taxes levied on the taxable property in the District

Beginning with the Commencement Date and continuing until the Termination Date, a special tax shall be collected proportionately from each parcel of taxable property up to the maximum special tax for each fiscal year to the extent necessary to fund the Special Tax Requirement (defined herein). According to the Rate and Method, the Commencement Date is defined as the first day of the fiscal year in which special taxes are levied and may be collected, which shall be the first year after the issuance of any of the bonds. The Termination Date is defined in the Rate and Method as the earlier of (i) the repayment or defeasance of the bonds in accordance with the terms of the Indenture of Trust, (ii) the thirtieth (30th) fiscal year in which a parcel paid special tax as Developed Property (defined herein), and (iii) such times provided for by the Indenture of Trust. A special tax shall be levied and collected each fiscal year, beginning with the Commencement Date and continuing until the Termination Date, in the District pursuant to Section 44A of Article 23A of the Annotated Code of Maryland, as amended (the “Special Taxing District Act”), and Resolution 09-8 (the “Designation Resolution”) dated September 22, 2009. The methodology to be used in levying and collecting the special tax are provided for in the resolution—the Rate and Method of Apportionment of Special Taxes (the “Rate and Method”) for the District.

This report has been prepared to explain the methodology used to calculate the special tax rates at which property will be taxed in the District for Fiscal Year 2019-2020. The special tax rates are shown in Exhibit A, which follows this report. The special tax levied on each parcel in the District for Fiscal Year 2019-2020 is shown in Exhibit B, which follows Exhibit A. As further explained herein, the special tax to be billed to each parcel is based on the parcel’s classification as of the Date of Classification (defined herein) and the special tax rates shown in Exhibit A. Capitalized terms not defined herein have the same meaning set forth in the Rate and Method.

SPECIAL TAX REQUIREMENT

According to Section C(1) of the Rate and Method, the Special Tax Requirement shall be an amount equal to:

(A) the amount required in any fiscal year to pay (1) debt service and other periodic costs (including deposits to any sinking funds) on the bonds to be paid from the special tax collected in such fiscal year (including debt service and other periodic costs on any bonds, which were payable in any previous fiscal year but were not paid by the District), (2) administrative expenses to be incurred in the fiscal year or incurred in any previous fiscal year and not paid by the District, (3) any amount required to replenish any reserve fund established in association with any bonds, (4) a contingency, which may include an amount equal to the estimated delinquencies expected in payment of the special tax not otherwise taken into account or amounts required to establish or maintain any reserves, and (5) the costs of remarketing, credit enhancement, bond insurance, and liquidity of facility fees (including such fees for instruments that serve as the basis of a reserve fund related to any indebtedness in lieu of cash) (including such costs that were payable in any previous fiscal year by were not paid by the district), less (B) (1) any credits available pursuant to the Indenture, such as capitalized interest, reserves, and investment earnings on any account balances (including available investment earnings on funds on deposit in the reserve funds under the Indenture), and (2) any other revenues available to apply to the Special Tax Requirement. The amounts included in (A) (3) and (4) above shall not exceed an amount in the aggregate that would result in an increase in the amount of the Special Tax Requirement by an amount more than ten percent of the amounts included in (A) (1) and (5) above.

Table A on the following page provides a summary of the Special Tax Requirement for Fiscal Year 2019-2020. As shown in Table A, the Special Tax Requirement for Fiscal Year 2019-2020 is equal to \$240,000.00. The Special Tax Requirement for Fiscal Year 2019-2020 is explained in the following sections.

Table A
Special Tax Requirement

Expense:	
Debt service:	
Interest payment due on February 1, 2020	\$10,960
Principal payment due on February 1, 2020	\$195,156
Interest payment due on August 1, 2020	\$9,984
<i>Total debt service</i>	<i>\$216,100</i>
Administrative expenses	\$22,400
MWQFA annual administrative fee on August 1, 2020	\$10,169
Contingency	\$11,295
Total expenses	\$259,964
Available funds:	
Surplus from prior year	(\$19,964)
Total available funds	(\$19,964)
Special Tax Requirement	\$240,000

Debt Service

Debt service on the Bonds includes the debt service payments due on February 1, 2020 and August 1, 2020. The February 1, 2020 debt service payment includes a semi-annual interest payment on the Bonds and a principal payment. The semi-annual interest payment due on February 1, 2020 is equal to \$10,960.15, which is based on the outstanding principal balance of the Bonds of \$2,192,029.31 and the interest rate of one percent per annum. The principal payment due on February 1, 2020 is equal to \$195,155.58.

The debt service due on August 1, 2020 consists of a semi-annual interest payment in the amount of \$9,984.37, which represents the annual interest rate of one percent on the outstanding principal balance on the Bonds of \$1,996,873.73. As a result, aggregate debt service is equal to \$216,100.10 (\$10,960.15 + \$195,155.58 + \$9,984.37 = \$216,100.10).

Administrative Expenses

Administrative expenses include the estimated fees of the Trustee, the expenses of the Town related to the District, and the expenses of the Administrator. The annual charges of the Trustee are estimated to be \$1,500.00. The annual expenses of the Town are estimated to be \$3,000.00. According to Exhibit B of the Agreement for Administrative Services between MuniCap (the “Administrator”) and the Town, administrative services shall be provided on a time and material basis pursuant to the Administrator’s hourly fee schedule. For Fiscal Year 2019-2020, the Administrator has estimated this amount to be \$17,900.00. Accordingly, total administrative expenses are

estimated to be \$22,400.00 ($\$1,500.00 + \$3,000.00 + \$17,900.00 = \$22,400.00$) for Fiscal 2019-2020.

Maryland Water Quality Financing Administration Fee

The annual MWQFA administrative fee is equal to \$10,169.23 per year. This fee is to be paid from the Administrative Expense Fund.

Contingency

A contingency, equal to approximately four percent of annual expenses, has been added in the event of special tax delinquencies, greater than estimated administrative expenses, or other unanticipated expenses.

Reserve Fund Investment Income

Pursuant to Section 4.05 of the Indenture of Trust, there has been no acceleration of the Bonds. Accordingly, the Senior Reserve Fund has not and need not be funded. Accordingly, as of February 28, 2019, the balance in the Senior Reserve Fund was zero. As a result, annual investment income on the Senior Reserve Fund is estimated to be zero.

Surplus from Prior Year

The estimated surplus from the prior year that may be applied to pay debt service and administrative expense for Fiscal Year 2019-2020 is shown in Table B on the following page. As shown in Table B, the estimated surplus from Fiscal Year 2018-2019 is equal to \$19,964.09.

Remaining expenses for Fiscal Year 2018-2019 include a semi-annual interest payment in the amount of \$10,960.15 payable on August 1, 2019. The semi-annual interest payment due August 1, 2019 is equal to interest for six months on the outstanding Bonds of \$2,192,029.31 at an interest rate of one percent per annum. There is no principal due on August 1, 2019. As a result, the total debt service to be paid on August 1, 2019 is equal to \$10,960.15.

As of February 28, 2019, the balance in the Administrative Expense Fund was equal to \$2,639.42. The administrative expense budget for Fiscal Year 2018-2019 was \$22,100.00. As of February 28, 2019, administrative expenses in the amount of \$6,225.00 had been paid for Fiscal Year 2018-2019. Other estimated administrative expenses for the balance of the fiscal year 2018-2019 are \$15,875.00.

In addition to the remaining administration expense, there is an annual MWQFA administrative fee of \$10,169.23 payable August 1, 2019.

Special taxes in the amount of \$235,999.90 were billed for Fiscal Year 2018-2019. The Trustee reports that, as of February 28, 2019, special taxes in the amount of \$235,999.90 had been remitted to the Special Tax Revenue Fund, representing 100.0 percent of the special taxes billed for Fiscal Year 2018-2019. A portion of these funds were used to pay debt service on February 1, 2019. As of February 28, 2019, the balance in the Special Tax Revenue Fund was equal to \$54,327.49. The balance of the fund will be made available to pay a portion of the debt service due on August 1, 2019 and to fund the remaining administrative expense described in Table B below.

Table B
Surplus from Prior Year

Remaining Expenses:	
Interest payment due on August 1, 2019	\$10,960
MWQFA annual administrative fee due on August 1, 2019	\$10,169
Estimated administrative expenses through June 30, 2019	\$15,875
Total expenses	\$37,004
Available Funds:	
Senior Debt Service Fund balance as of February 28, 2019	(\$2)
Special Tax Revenue Fund balance as of February 28, 2019	(\$54,327)
Administrative Expense Fund balance as of February 28, 2019	(\$2,639)
Total funds available	(\$56,968)
Surplus from prior year	(\$19,964)

As shown in Table B, the estimated expenses remaining for Fiscal Year 2018-2019 are equal to \$37,004.38. Available funds are equal to \$56,968.47. Accordingly, there are surplus funds in the amount of \$19,964.09 ($\$56,968.47 - \$37,004.38 = \$19,964.09$) which may be made available to pay Fiscal Year 2019-2020 expenses.

Summary of the Special Tax Requirement

Total expenses of the District for Fiscal Year 2019-2020 are estimated to be equal to \$259,964.09. The available funds to pay these expenses of the District are estimated to be \$19,964.09, resulting in a Special Tax Requirement of \$240,000.00.

METHOD OF LEVYING THE SPECIAL TAX

Classification of Property

Pursuant to the Rate and Method, special taxes are to be levied each year based on the classification of property in the District. The Rate and Method specifies the following classifications for property in the District:

- I. Public Property
- II. Owner Association Property
- III. Taxable Property:
 - A. Developed Property:
 - 1. Multi-family
 - 2. Town Homes
 - 3. Single Family Detached
 - 4. Commercial
 - 5. Light Industrial
 - B. Undeveloped Property

Public property and homeowner association property are not subject to special taxes. Undeveloped and Developed Property are subject to special taxes, as described in the balance of this report. Pursuant to the Rate and Method, Developed Property means any parcel of taxable property for which a building permit has been issued that allows the construction of a structure intended for occupancy or for property which has been added to an owner association by the filing of a supplemental declaration or similar document in the land records of Charles County as of the Date of Classification. Undeveloped Property includes all taxable property that is not Developed Property.

Pursuant to Section C(3) of the Rate and Method, commencing with Fiscal Year 2010-2011 and for each following tax year through the Termination Date, the special tax shall be collected as follows:

First: Prior to the completion of construction, the special tax shall be collected from each parcel of Developed Property at the assigned special tax for such property. Subsequent to the completion of construction, the special tax shall be collected proportionately from each parcel of Developed Property up to the assigned special tax for such property to the extent necessary to fund the Special Tax Requirement.

Second: If additional monies are needed to fund the Special Tax Requirement after the first step has been completed, the special tax shall be collected proportionately from each parcel of Undeveloped Property up to 100 percent of the maximum special tax for such property, to the extent necessary to fund the Special Tax Requirement.

Third: If additional monies are needed to fund the Special Tax Requirement after the second step has been completed, the special tax shall be collected proportionately on each parcel of Developed Property up to 100 percent of the maximum special tax for such property, to the extent necessary to fund the Special Tax Requirement.

Pursuant to Section A of the Rate and Method, property is classified for each fiscal year on a date determined by the Administrator. For Fiscal Year 2019-2020, the Date of Classification is February 1, 2019.

As of the Date of Classification, no building permits have been issued nor has any of the property been added to an owner's association by the filing of a supplemental declaration or similar document in the land records of Charles County. As a result, all taxable property within the District will be classified as Undeveloped Property for Fiscal Year 2019-2020 and will be billed accordingly.

Maximum Special Tax Rates

Pursuant to the Rate and Method, the maximum special tax for each parcel of developed property shall be the greater of (i) and (ii) below.

- (i) The product of the number of dwelling units or building square footage for each land use class on or that may be built on such parcel (as estimated by the Administrator) and the maximum special tax per unit or per 1,000 square feet of building square footage for each property classification.
- (ii) An amount determined by the following formula:

$$A = (B \div C) \times D$$

Where the terms have the following meaning:

- A = the maximum special tax for a parcel;
- B = the assigned special tax for the parcel;
- C = the total of the assigned special tax on all parcels of Developed Property and the maximum special tax on all parcels of Undeveloped Property; and
- D = the Special Tax Requirement.

As of the Date of Classification all parcels within the District were classified as Undeveloped Property and thus the Maximum Special Tax Rate is calculated using (i) for Fiscal Year 2019-2020.

Undeveloped Property Special Tax Rates

As of February 1, 2019, all taxable parcels within the District were classified as Undeveloped Property. The maximum special tax for any fiscal year for each taxable parcel classified as Undeveloped Property shall be determined by the following formula:

$$A = (B - C) \times (D \div E)$$

Where the terms have the following meaning:

- A = the maximum special tax for a parcel;
- B = the Special Tax Requirement for that fiscal year;

- C = the special tax to be collected from Developed Property for that fiscal year;
- D = the net land area of the parcel of Undeveloped Property for which the special tax is being calculated; and
- E = the net land area of all of the parcels of Undeveloped Property.

The Special Tax Requirement for Fiscal Year 2019-2020 is \$240,000.00. The net land area of Undeveloped Property is 41,922,953.23 square feet or 962.42 acres. Accordingly, and shown in Exhibit A, aggregate special taxes billed to Undeveloped Property are \$240,000.00 for Fiscal Year 2019-2020 or \$0.0057 per square foot of Undeveloped Property ($\$240,000.00 \div 41,922,953.23 = \0.0057).

Special Tax Roll

As shown in Exhibit B, there are a total of 342 parcels in the District, of which forty-seven are either tax exempt, right of ways, flood plains or open spaces. As a result, there are 295 parcels of taxable property. These parcels are shown by unit type and property class, for Fiscal Year 2019-2020 in the Special Tax Roll; which is attached hereto as Exhibit B.

SUMMARY

The Special Tax Requirement for Fiscal Year 2019-2020 is equal to \$240,000.00. Accordingly, special taxes in the amount of \$240,000.00 are to be billed to the taxable property in the District.

The special tax rates for each property classification in the District for Fiscal Year 2019-2020 is shown in Exhibit A. Exhibit B lists the parcels of taxable property in the District as of February 1, 2019, the classification of each parcel and the special tax to be levied on each parcel for Fiscal Year 2019-2020. The special tax levied on each parcel is based on the special tax rates shown in Exhibit A and the classification of each parcel based on its status as of the date of classification.

Exhibit A

**Town of LaPlata, Maryland
Heritage Green Special Taxing District**

Special Tax Rates-Fiscal Year 2019-2020

Property Classification	Special Tax Rate
Undeveloped Property	\$0.0057 per square foot

Exhibit B

Town of La Plata Heritage Green Special Taxing District

Special Tax Roll Fiscal Year 2019-2020

Lot Number	District	Account Number	Property Classification	Land Use Class	Taxable Net Land Area	Special Tax to be Levied
Bulk	01	017942	Undeveloped	MF/SF/TH/Comm/LI ¹	140.470	\$35,029.25
Bulk	01	010875	Undeveloped	MF/SF/TH/Comm/LI ¹	621.330	\$154,942.15
Bulk	01	012843	Undeveloped	MF/SF/TH/Comm/LI ¹	164.156	\$40,935.94
ROW	01	089307	Undeveloped	ROW	0.000	\$0.00
Bulk	01	088688	Undeveloped	Commercial	3.730	\$930.16
1	01	085352	Undeveloped	Single-Family	0.176	\$43.83
2	01	085360	Undeveloped	Single-Family	0.118	\$29.35
3	01	085379	Undeveloped	Single-Family	0.035	\$8.80
4	01	085387	Undeveloped	Single-Family	0.104	\$25.91
5	01	085395	Undeveloped	Single-Family	0.178	\$44.45
6	01	085409	Undeveloped	Single-Family	0.143	\$35.73
7	01	085417	Undeveloped	Single-Family	0.134	\$33.48
8	01	085425	Undeveloped	Single-Family	0.114	\$28.52
9	01	085433	Undeveloped	Single-Family	0.092	\$22.93
10	01	085441	Undeveloped	Single-Family	0.120	\$29.88
11	01	085468	Undeveloped	Single-Family	0.116	\$28.92
12	01	085476	Undeveloped	Single-Family	0.104	\$25.85
13	01	085484	Undeveloped	Single-Family	0.136	\$33.85
14	01	085492	Undeveloped	Single-Family	0.136	\$33.85
15	01	085506	Undeveloped	Single-Family	0.173	\$43.12
16	01	085514	Undeveloped	Single-Family	0.203	\$50.56
17	01	085522	Undeveloped	Single-Family	0.171	\$42.65
18	01	085530	Undeveloped	Single-Family	0.158	\$39.31
19	01	085549	Undeveloped	Single-Family	0.156	\$38.91
20	01	085557	Undeveloped	Single-Family	0.171	\$42.57
21	01	085565	Undeveloped	Single-Family	0.256	\$63.92
22	01	085573	Undeveloped	Single-Family	0.238	\$59.30
23	01	085581	Undeveloped	Single-Family	0.175	\$43.76
24	01	085603	Undeveloped	Single-Family	0.161	\$40.07
25	01	085611	Undeveloped	Single-Family	0.197	\$49.24
26	01	085638	Undeveloped	Single-Family	0.238	\$59.46
27	01	085646	Undeveloped	Single-Family	0.177	\$44.08
28	01	085654	Undeveloped	Single-Family	0.177	\$44.08
29	01	085662	Undeveloped	Single-Family	0.224	\$55.85
30	01	085670	Undeveloped	Single-Family	0.212	\$52.77
31	01	085689	Undeveloped	Single-Family	0.223	\$55.52
32	01	085697	Undeveloped	Single-Family	0.222	\$55.30

Lot Number	District	Account Number	Property Classification	Land Use Class	Taxable Net Land Area	Special Tax to be Levied
33	01	085700	Undeveloped	Single-Family	0.231	\$57.69
34	01	085719	Undeveloped	Single-Family	0.269	\$67.16
35	01	085727	Undeveloped	Single-Family	0.207	\$51.64
36	01	085735	Undeveloped	Single-Family	0.225	\$56.08
37	01	085743	Undeveloped	Single-Family	0.198	\$49.47
38	01	085751	Undeveloped	Single-Family	0.188	\$46.96
39	01	085778	Undeveloped	Single-Family	0.161	\$40.07
40	01	085786	Undeveloped	Single-Family	0.211	\$52.54
41	01	085794	Undeveloped	Single-Family	0.308	\$76.81
42	01	085808	Undeveloped	Single-Family	0.322	\$80.25
43	01	085816	Undeveloped	Single-Family	0.259	\$64.68
44	01	085824	Undeveloped	Single-Family	0.239	\$59.60
45	01	085832	Undeveloped	Single-Family	0.181	\$45.25
46	01	085867	Undeveloped	Single-Family	0.192	\$47.90
47	01	085840	Undeveloped	Single-Family	0.232	\$57.77
48	01	085859	Undeveloped	Single-Family	0.232	\$57.77
49	01	085875	Undeveloped	Single-Family	0.232	\$57.77
50	01	085883	Undeveloped	Single-Family	0.192	\$47.90
51	01	085891	Undeveloped	Single-Family	0.232	\$57.77
52	01	085905	Undeveloped	Single-Family	0.231	\$57.51
53	01	085913	Undeveloped	Single-Family	0.172	\$42.94
54	01	085921	Undeveloped	Single-Family	0.173	\$43.07
55	01	085948	Undeveloped	Town House	0.091	\$22.77
56	01	085956	Undeveloped	Town House	0.079	\$19.69
57	01	085964	Undeveloped	Town House	0.079	\$19.69
58	01	085972	Undeveloped	Town House	0.102	\$25.53
59	01	085980	Undeveloped	Town House	0.170	\$42.47
60	01	085999	Undeveloped	Single-Family	0.163	\$40.77
61	01	086006	Undeveloped	Single-Family	0.175	\$43.54
62	01	086014	Undeveloped	Single-Family	0.207	\$51.69
63	01	086022	Undeveloped	Single-Family	0.228	\$56.75
64	01	086030	Undeveloped	Single-Family	0.236	\$58.94
65	01	086049	Undeveloped	Single-Family	0.111	\$27.71
66	01	086057	Undeveloped	Single-Family	0.094	\$23.44
67	01	086065	Undeveloped	Single-Family	0.094	\$23.44
68	01	086073	Undeveloped	Single-Family	0.137	\$34.26
69	01	086081	Undeveloped	Single-Family	0.116	\$28.92
70	01	086103	Undeveloped	Single-Family	0.136	\$33.95
71	01	086111	Undeveloped	Single-Family	0.105	\$26.21
72	01	086138	Undeveloped	Single-Family	0.106	\$26.36
73	01	086146	Undeveloped	Single-Family	0.096	\$23.99
74	01	086154	Undeveloped	Single-Family	0.108	\$26.84
75	01	086162	Undeveloped	Town House	0.057	\$14.16
76	01	086170	Undeveloped	Town House	0.038	\$9.59
77	01	086189	Undeveloped	Town House	0.040	\$9.93
78	01	086197	Undeveloped	Town House	0.076	\$18.87
79	01	086200	Undeveloped	Town House	0.083	\$20.68

Lot Number	District	Account Number	Property Classification	Land Use Class	Taxable Net Land Area	Special Tax to be Levied
80	01	086219	Undeveloped	Town House	0.041	\$10.11
81	01	086227	Undeveloped	Town House	0.058	\$14.44
83	01	086235	Undeveloped	Single-Family	0.149	\$37.05
84	01	086243	Undeveloped	Single-Family	0.144	\$36.01
85	01	086251	Undeveloped	Single-Family	0.123	\$30.72
86	01	086278	Undeveloped	Single-Family	0.169	\$42.18
87	01	086286	Undeveloped	Single-Family	0.137	\$34.15
88	01	086294	Undeveloped	Single-Family	0.123	\$30.70
89	01	086308	Undeveloped	Single-Family	0.117	\$29.08
90	01	086316	Undeveloped	Single-Family	0.118	\$29.46
91	01	086324	Undeveloped	Single-Family	0.094	\$23.44
92	01	086332	Undeveloped	Single-Family	0.098	\$24.35
93	01	086340	Undeveloped	Town House	0.078	\$19.34
94	01	086359	Undeveloped	Town House	0.045	\$11.34
95	01	086367	Undeveloped	Town House	0.045	\$11.34
96	01	086375	Undeveloped	Town House	0.055	\$13.69
97	01	086383	Undeveloped	Town House	0.047	\$11.81
98	01	086391	Undeveloped	Town House	0.038	\$9.45
99	01	086405	Undeveloped	Town House	0.038	\$9.45
100	01	086413	Undeveloped	Town House	0.038	\$9.45
101	01	086421	Undeveloped	Town House	0.057	\$14.16
102	01	086448	Undeveloped	Single-Family	0.186	\$46.37
103	01	086456	Undeveloped	Single-Family	0.182	\$45.51
104	01	086464	Undeveloped	Single-Family	0.162	\$40.29
105	01	086472	Undeveloped	Single-Family	0.190	\$47.33
106	01	086480	Undeveloped	Single-Family	0.128	\$31.93
107	01	086499	Undeveloped	Single-Family	0.117	\$29.16
108	01	086502	Undeveloped	Single-Family	0.136	\$33.85
109	01	086510	Undeveloped	Town House	0.094	\$23.36
110	01	086529	Undeveloped	Town House	0.080	\$19.87
111	01	086537	Undeveloped	Town House	0.079	\$19.72
112	01	086545	Undeveloped	Town House	0.079	\$19.69
113	01	086553	Undeveloped	Town House	0.079	\$19.69
114	01	086561	Undeveloped	Town House	0.104	\$25.85
115	01	086588	Undeveloped	Town House	0.084	\$20.92
116	01	086596	Undeveloped	Town House	0.049	\$12.31
117	01	086618	Undeveloped	Town House	0.059	\$14.77
118	01	086626	Undeveloped	Town House	0.059	\$14.77
119	01	086634	Undeveloped	Town House	0.059	\$14.77
120	01	086642	Undeveloped	Town House	0.072	\$17.84
121	01	086650	Undeveloped	Town House	0.072	\$17.84
122	01	086669	Undeveloped	Town House	0.059	\$14.77
123	01	086677	Undeveloped	Town House	0.059	\$14.77
124	01	086685	Undeveloped	Town House	0.059	\$14.77
125	01	086693	Undeveloped	Town House	0.073	\$18.08
126	01	086707	Undeveloped	Town House	0.093	\$23.27
127	01	086715	Undeveloped	Town House	0.045	\$11.16

Lot Number	District	Account Number	Property Classification	Land Use Class	Taxable Net Land Area	Special Tax to be Levied
128	01	086723	Undeveloped	Town House	0.054	\$13.40
129	01	086731	Undeveloped	Town House	0.065	\$16.19
130	01	086758	Undeveloped	Town House	0.065	\$16.19
131	01	086766	Undeveloped	Town House	0.054	\$13.40
132	01	086774	Undeveloped	Town House	0.054	\$13.40
133	01	086782	Undeveloped	Town House	0.076	\$18.98
134	01	086790	Undeveloped	Single-Family	0.134	\$33.42
135	01	086804	Undeveloped	Single-Family	0.123	\$30.70
136	01	086812	Undeveloped	Single-Family	0.123	\$30.70
137	01	086820	Undeveloped	Single-Family	0.123	\$30.70
138	01	086839	Undeveloped	Single-Family	0.135	\$33.77
139	01	086847	Undeveloped	Single-Family	0.145	\$36.09
140	01	086855	Undeveloped	Single-Family	0.134	\$33.38
141	01	086863	Undeveloped	Single-Family	0.170	\$42.48
142	01	086871	Undeveloped	Single-Family	0.170	\$42.48
143	01	086898	Undeveloped	Single-Family	0.206	\$51.29
144	01	086901	Undeveloped	Single-Family	0.223	\$55.52
145	01	086928	Undeveloped	Single-Family	0.221	\$55.02
146	01	086936	Undeveloped	Single-Family	0.221	\$55.02
147	01	086944	Undeveloped	Single-Family	0.221	\$55.02
148	01	086952	Undeveloped	Single-Family	0.221	\$55.02
149	01	086960	Undeveloped	Single-Family	0.189	\$47.14
150	01	086979	Undeveloped	Single-Family	0.131	\$32.75
151	01	086987	Undeveloped	Single-Family	0.144	\$35.99
152	01	086995	Undeveloped	Single-Family	0.158	\$39.30
153	01	087002	Undeveloped	Single-Family	0.161	\$40.05
154	01	087010	Undeveloped	Single-Family	0.100	\$25.01
155	01	087029	Undeveloped	Single-Family	0.100	\$25.01
156	01	087037	Undeveloped	Single-Family	0.112	\$27.91
157	01	087045	Undeveloped	Single-Family	0.150	\$37.34
158	01	087053	Undeveloped	Single-Family	0.108	\$26.93
159	01	087061	Undeveloped	Single-Family	0.109	\$27.18
160	01	087088	Undeveloped	Single-Family	0.129	\$32.08
161	01	087096	Undeveloped	Single-Family	0.094	\$23.44
162	01	087118	Undeveloped	Single-Family	0.094	\$23.44
163	01	087126	Undeveloped	Single-Family	0.094	\$23.44
164	01	087134	Undeveloped	Single-Family	0.129	\$32.08
165	01	087142	Undeveloped	Town House	0.076	\$18.98
166	01	087150	Undeveloped	Town House	0.045	\$11.16
167	01	087169	Undeveloped	Town House	0.045	\$11.16
168	01	087177	Undeveloped	Town House	0.045	\$11.16
169	01	087185	Undeveloped	Town House	0.056	\$13.96
170	01	087193	Undeveloped	Town House	0.056	\$13.96
171	01	087207	Undeveloped	Town House	0.045	\$11.16
172	01	087215	Undeveloped	Town House	0.045	\$11.16
173	01	087223	Undeveloped	Town House	0.045	\$11.16
174	01	087231	Undeveloped	Town House	0.081	\$20.09

Lot Number	District	Account Number	Property Classification	Land Use Class	Taxable Net Land Area	Special Tax to be Levied
176	01	087258	Undeveloped	Town House	0.082	\$20.55
177	01	087266	Undeveloped	Town House	0.059	\$14.77
178	01	087274	Undeveloped	Town House	0.059	\$14.77
179	01	087282	Undeveloped	Town House	0.059	\$14.77
180	01	087290	Undeveloped	Town House	0.059	\$14.77
181	01	087304	Undeveloped	Town House	0.082	\$20.55
182	01	087312	Undeveloped	Single-Family	0.135	\$33.78
183	01	087320	Undeveloped	Single-Family	0.131	\$32.62
184	01	087339	Undeveloped	Single-Family	0.135	\$33.78
185	01	087347	Undeveloped	Town House	0.076	\$18.98
186	01	087355	Undeveloped	Town House	0.054	\$13.40
187	01	087363	Undeveloped	Town House	0.054	\$13.40
188	01	087371	Undeveloped	Town House	0.067	\$16.75
189	01	087398	Undeveloped	Town House	0.065	\$16.19
190	01	087401	Undeveloped	Town House	0.054	\$13.40
191	01	087428	Undeveloped	Town House	0.054	\$13.40
192	01	087436	Undeveloped	Town House	0.045	\$11.16
193	01	087444	Undeveloped	Town House	0.078	\$19.54
194	01	087452	Undeveloped	Town House	0.102	\$25.40
195	01	087460	Undeveloped	Town House	0.072	\$17.86
196	01	087479	Undeveloped	Town House	0.083	\$20.66
197	01	087487	Undeveloped	Town House	0.065	\$16.19
198	01	087495	Undeveloped	Town House	0.054	\$13.40
199	01	087509	Undeveloped	Town House	0.054	\$13.40
200	01	087517	Undeveloped	Town House	0.054	\$13.40
201	01	087525	Undeveloped	Town House	0.065	\$16.19
202	01	087533	Undeveloped	Town House	0.056	\$13.96
203	01	087541	Undeveloped	Town House	0.045	\$11.16
204	01	087568	Undeveloped	Town House	0.045	\$11.16
205	01	087576	Undeveloped	Town House	0.045	\$11.16
206	01	087584	Undeveloped	Town House	0.045	\$11.16
207	01	087592	Undeveloped	Town House	0.056	\$13.93
211	01	087606	Undeveloped	Town House	0.058	\$14.54
212	01	087614	Undeveloped	Town House	0.045	\$11.16
213	01	087622	Undeveloped	Town House	0.045	\$11.16
214	01	087630	Undeveloped	Town House	0.056	\$13.96
215	01	087649	Undeveloped	Town House	0.056	\$13.96
216	01	087657	Undeveloped	Town House	0.045	\$11.16
217	01	087665	Undeveloped	Town House	0.045	\$11.16
218	01	087673	Undeveloped	Town House	0.056	\$13.96
219	01	087681	Undeveloped	Town House	0.056	\$13.96
220	01	087703	Undeveloped	Town House	0.045	\$11.16
221	01	087711	Undeveloped	Town House	0.045	\$11.16
222	01	087738	Undeveloped	Town House	0.045	\$11.16
223	01	087746	Undeveloped	Town House	0.057	\$14.16
224	01	087754	Undeveloped	Town House	0.057	\$14.22
225	01	087762	Undeveloped	Town House	0.045	\$11.16

Lot Number	District	Account Number	Property Classification	Land Use Class	Taxable Net Land Area	Special Tax to be Levied
226	01	087770	Undeveloped	Town House	0.045	\$11.16
227	01	087789	Undeveloped	Town House	0.045	\$11.16
228	01	087797	Undeveloped	Town House	0.045	\$11.16
229	01	087800	Undeveloped	Town House	0.056	\$13.96
230	01	087819	Undeveloped	Town House	0.056	\$13.96
231	01	087827	Undeveloped	Town House	0.045	\$11.16
232	01	087835	Undeveloped	Town House	0.045	\$11.16
233	01	087843	Undeveloped	Town House	0.056	\$13.96
234	01	087851	Undeveloped	Town House	0.056	\$13.96
235	01	087878	Undeveloped	Town House	0.045	\$11.16
236	01	087886	Undeveloped	Town House	0.045	\$11.16
237	01	087894	Undeveloped	Town House	0.045	\$11.16
238	01	087908	Undeveloped	Town House	0.045	\$11.16
239	01	087916	Undeveloped	Town House	0.062	\$15.35
240	01	087924	Undeveloped	Single-Family	0.145	\$36.28
241	01	087932	Undeveloped	Single-Family	0.160	\$39.95
242	01	087940	Undeveloped	Single-Family	0.177	\$44.18
243	01	087959	Undeveloped	Single-Family	0.148	\$37.00
244	01	087967	Undeveloped	Single-Family	0.123	\$30.70
245	01	087975	Undeveloped	Single-Family	0.123	\$30.70
246	01	087983	Undeveloped	Single-Family	0.123	\$30.70
247	01	087991	Undeveloped	Single-Family	0.123	\$30.70
248	01	088009	Undeveloped	Single-Family	0.129	\$32.08
249	01	088017	Undeveloped	Single-Family	0.139	\$34.63
250	01	088025	Undeveloped	Single-Family	0.158	\$39.36
251	01	088033	Undeveloped	Single-Family	0.158	\$39.36
252	01	088041	Undeveloped	Single-Family	0.177	\$44.08
253	01	088068	Undeveloped	Single-Family	0.177	\$44.08
254	01	088076	Undeveloped	Single-Family	0.197	\$49.09
255	01	088084	Undeveloped	Single-Family	0.210	\$52.31
256	01	088092	Undeveloped	Single-Family	0.210	\$52.31
257	01	088106	Undeveloped	Single-Family	0.207	\$51.55
258	01	088114	Undeveloped	Single-Family	0.205	\$51.24
259	01	088122	Undeveloped	Single-Family	0.188	\$46.91
260	01	088130	Undeveloped	Single-Family	0.178	\$44.27
261	01	088149	Undeveloped	Single-Family	0.177	\$44.08
262	01	088157	Undeveloped	Single-Family	0.199	\$49.58
263	01	088165	Undeveloped	Single-Family	0.215	\$53.54
264	01	088173	Undeveloped	Single-Family	0.271	\$67.63
265	01	088181	Undeveloped	Single-Family	0.235	\$58.58
266	01	088203	Undeveloped	Single-Family	0.203	\$50.51
267	01	088211	Undeveloped	Single-Family	0.236	\$58.90
268	01	088238	Undeveloped	Town House	0.087	\$21.61
269	01	088246	Undeveloped	Town House	0.054	\$13.40
270	01	088254	Undeveloped	Town House	0.054	\$13.40
271	01	088262	Undeveloped	Town House	0.065	\$16.19
L1	01	088270	Undeveloped	Residential Live Work	0.064	\$16.06

Lot Number	District	Account Number	Property Classification	Land Use Class	Taxable Net Land Area	Special Tax to be Levied
L2	01	088289	Undeveloped	Residential Live Work	0.038	\$9.45
L3	01	088297	Undeveloped	Residential Live Work	0.038	\$9.45
L4	01	088300	Undeveloped	Residential Live Work	0.038	\$9.45
L5	01	088319	Undeveloped	Residential Live Work	0.038	\$9.45
L6	01	088327	Undeveloped	Residential Live Work	0.038	\$9.45
L7	01	088335	Undeveloped	Residential Live Work	0.038	\$9.45
L8	01	088343	Undeveloped	Residential Live Work	0.038	\$9.45
L9	01	088351	Undeveloped	Residential Live Work	0.038	\$9.45
L10	01	088378	Undeveloped	Residential Live Work	0.038	\$9.45
L11	01	088386	Undeveloped	Residential Live Work	0.038	\$9.45
L12	01	088394	Undeveloped	Residential Live Work	0.038	\$9.45
ROW	01	089005	Undeveloped	ROW	0.000	\$0.00
L13	01	088408	Undeveloped	Residential Live Work	0.038	\$9.45
L14	01	088416	Undeveloped	Residential Live Work	0.038	\$9.45
L15	01	088424	Undeveloped	Residential Live Work	0.038	\$9.45
L16	01	088432	Undeveloped	Residential Live Work	0.047	\$11.82
L17	01	088440	Undeveloped	Residential Live Work	0.072	\$17.90
L18	01	088459	Undeveloped	Residential Live Work	0.038	\$9.45
L19	01	088467	Undeveloped	Residential Live Work	0.038	\$9.45
L20	01	088475	Undeveloped	Residential Live Work	0.049	\$12.30
L21	01	088483	Undeveloped	Residential Live Work	0.049	\$12.30
L22	01	088491	Undeveloped	Residential Live Work	0.038	\$9.45
L23	01	088505	Undeveloped	Residential Live Work	0.038	\$9.45
L24	01	088513	Undeveloped	Residential Live Work	0.038	\$9.45
L25	01	088521	Undeveloped	Residential Live Work	0.057	\$14.27
ROW	01	088750	Undeveloped	ROW	0.000	\$0.00
ROW	01	088769	Undeveloped	ROW	0.000	\$0.00
ROW	01	088777	Undeveloped	ROW	0.000	\$0.00
ROW	01	088785	Undeveloped	ROW	0.000	\$0.00
ROW	01	088793	Undeveloped	ROW	0.000	\$0.00
ROW	01	088807	Undeveloped	ROW	0.000	\$0.00
ROW	01	088815	Undeveloped	ROW	0.000	\$0.00
ROW	01	088823	Undeveloped	ROW	0.000	\$0.00
ROW	01	088831	Undeveloped	ROW	0.000	\$0.00
ROW	01	088858	Undeveloped	ROW	0.000	\$0.00
ROW	01	088866	Undeveloped	ROW	0.000	\$0.00
ROW	01	088874	Undeveloped	ROW	0.000	\$0.00
ROW	01	088882	Undeveloped	ROW	0.000	\$0.00
ROW	01	088890	Undeveloped	ROW	0.000	\$0.00
ROW	01	088904	Undeveloped	ROW	0.000	\$0.00
ROW	01	088912	Undeveloped	ROW	0.000	\$0.00
ROW	01	088920	Undeveloped	ROW	0.000	\$0.00
ROW	01	088939	Undeveloped	ROW	0.000	\$0.00
ROW	01	088947	Undeveloped	ROW	0.000	\$0.00
ROW	01	088955	Undeveloped	ROW	0.000	\$0.00
ROW	01	088963	Undeveloped	ROW	0.000	\$0.00
ROW	01	088971	Undeveloped	ROW	0.000	\$0.00

Lot Number	District	Account Number	Property Classification	Land Use Class	Taxable Net Land Area	Special Tax to be Levied
ROW	01	088998	Undeveloped	ROW	0.000	\$0.00
ROW	01	089013	Undeveloped	ROW	0.000	\$0.00
ROW	01	089021	Undeveloped	ROW	0.000	\$0.00
ROW	01	089048	Undeveloped	ROW	0.000	\$0.00
ROW	01	089056	Undeveloped	ROW	0.000	\$0.00
ROW	01	089064	Undeveloped	ROW	0.000	\$0.00
ROW	01	089072	Undeveloped	ROW	0.000	\$0.00
ROW	01	089080	Undeveloped	ROW	0.000	\$0.00
ROW	01	089099	Undeveloped	ROW	0.000	\$0.00
ROW	01	089102	Undeveloped	ROW	0.000	\$0.00
ROW	01	089110	Undeveloped	ROW	0.000	\$0.00
ROW	01	089129	Undeveloped	ROW	0.000	\$0.00
ROW	01	089137	Undeveloped	ROW	0.000	\$0.00
ROW	01	089145	Undeveloped	ROW	0.000	\$0.00
ROW	01	089153	Undeveloped	ROW	0.000	\$0.00
ROW	01	089161	Undeveloped	ROW	0.000	\$0.00
ROW	01	089188	Undeveloped	ROW	0.000	\$0.00
ROW	01	089196	Undeveloped	ROW	0.000	\$0.00
ROW	01	089218	Undeveloped	ROW/ST	0.000	\$0.00
ROW	01	089226	Undeveloped	ROW/ST	0.000	\$0.00
ROW	01	089234	Undeveloped	ROW	0.000	\$0.00
ROW	01	089242	Undeveloped	ROW	0.000	\$0.00
ROW	01	089250	Undeveloped	ROW	0.000	\$0.00
Total					962.419	\$240,000.00

¹Multi-family/Single Family/Town House/Commercial/Light Industrial

COUNCIL OF THE TOWN OF LA PLATA
Amendments to Ordinance 19-05

Amendment 1: SECTION 1, last paragraph, insert "PER ONE HUNDRED DOLLARS (\$100.00)", immediately following (\$1.50).