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SUPERIOR COURT OF WASHINGTON, COUNTY OF SAN JUAN

CLARE LINN WELKER and ABIGAIL
METZGER WELKER, Trustees of the Big
Sky Trust UDT 11-14-2002,
Plaintiffs,

v.

MOUNT DALLAS ASSOCIATION, a
Washington non-profit corporation; et al.,
Defendants.

NO. 15-2-05069-0

**DECLARATION OF SANDRA
HAWLEY IN SUPPORT OF
MOUNT DALLAS
ASSOCIATION'S MOTION FOR
SUMMARY JUDGMENT**

I, Sandra J Hawley, declare as follows:

I am over the age of 18 and I am competent to be a witness in this lawsuit. I make the following statements based upon my personal knowledge.

1. In February 2015 I was appointed by the Board as Treasurer of Mount Dallas Association (the Association). I was previously the elected Treasurer from 2012 to August 2014.

2. My husband Robert C. Tauscher and I are also Defendants in this lawsuit. We own one parcel of land on San Juan Island, which we access via Mount Dallas Road and the side road Kiya Way.

3. I have been a Certified Public Accountant for over 30 years with a Bachelor's Degree in Accounting and a Master's Degree in Financial Accounting. I was a self-employed practicing CPA in Friday Harbor for nearly 20 years. I completed more than the requisite number of hours of Certified Public Accountant Continuing Professional Education in the area of Association accounting and auditing. I have done accounting for and prepared tax returns for numerous

1 Homeowner/Condo, Water and Road Associations in San Juan County. In addition, I have done
2 annual audits, reviews or compilations for many of these associations.

3 4. I make this Declaration in support of the Association's motion for partial summary
4 judgment, which asks the Court to establish the Actual Use Method of proration for certain road
5 maintenance expenses and reserves funds for Mount Dallas Road future chip-sealing
6 requirements.

7 5. I testify herein as to certain Association matters from personal involvement, and to
8 certain such matters after a careful review of the Association's records.

9 6. The Association was formed and incorporated in the State of Washington in 1989 to
10 manage and maintain the roads. The records show that the Association files and pays all
11 requisite State and Federal licensing fees and taxes. It also maintains liability insurance for the
12 approximately six miles of roads in the Mt. Dallas road network.

13 7. In the initial year of 1989, approximately 88% of the property owners then using the
14 Mount Dallas Road system voluntarily paid dues to the Association.

15 8. Each year since 1989, the Association has maintained the Mount Dallas Road and its
16 road system with voluntary assessment contributions. Over \$500,000 has been received by the
17 Association for its use in maintaining these roads.

18 9. In 2011, a proportional "fair share" spreadsheet for chip-sealing Mt. Dallas Road was
19 prepared then board member, Ms Swin in which she shows a calculation of total square feet of
20 125,182. This total square feet was divided into sections of Mt. Dallas Road. This is the
21 spreadsheet that was expanded upon in subsequent years. In 2011, a reserve fund for chip-
22 sealing had not yet been started. Attached as **Exhibit A** hereto is a true and correct copy of this
23 spreadsheet as sent to me by Ms Swin and included in the Association records.

24 10. In 2013, the board further decided to expand upon a fair and equitable proportional
25 method of assessments for reserves for chip-sealing and to collect reserves for future monies
26 needed. A spreadsheet was prepared expanding upon Ms Swin's spreadsheet discussed above in
27 no. 9. The area of 125,182 was used as shown in that original spreadsheet by Ms Swin, as well
28 as the section measurements. This 2013 spreadsheet was calculated to show amounts needed per
section to collect \$20,000 which was the amount estimated for each year to have enough funds

1 for the next chip-sealing of Mt Dallas Road. Attached as **Exhibit B** hereto is a true and correct
2 copy of this spreadsheet that was presented at the 2013 annual meeting for voting.

3 11. A vote by property owners present at the 2013 annual meeting and by email vote to
4 all known Mount Dallas road system property owners after that annual meeting, there was a
5 majority approval (with one dissenter) of the method of allocating estimated reserve funds for
6 future chip-sealing of Mt. Dallas Road on a proportional basis starting in the year 2014. The
7 administration and fire wise expenses such as postage, insurance, weed work, etc. were split
8 equally among all property owners, while any estimated reserves were assessed on a proportional
9 basis. While there was approval by property owners for the general idea of the proportional
10 method of billing, it was also found that to be more equitable, using the property lines resulted in
11 a better equitable assessment.

12 12. The Association's 2014 invoices to property owners included: (a) an equal sum
13 charged to each user parcel for those expenses that benefitted all user parcels equally; and (b) an
14 amount charged to each user parcel for reserves that varied under a proration calculated
15 according to the area traversed to the parcel's most distant property line or side road up Mount
16 Dallas Road from the beginning of West Side Road.

17 13. I prepared this spreadsheet from data available on the San Juan County website. Per
18 instruction by an employee at the county, I used the 'distance measuring tool' on this website to
19 calculate the number of feet from Westside Road to the end of the property line which was
20 assumed to be the easement of each parcel or to a side road if the tax parcel did not touch Mt
21 Dallas Road. I measured at least 3 times and used the average, then used the same format that
22 was used on the draft spreadsheet that was approved in 2013. Attached as **Exhibit C** hereto is a
23 true and correct copy of this 2014 spreadsheet.

24 14. The Association's 2015 assessment invoices to the owner of each parcel were similar
25 to 2014 in that they included a flat fee split between administrative and fire wise estimated costs
26 for each parcel for those expenses equally benefitting all parcels and a prorated charge for
27 reserves for each owner's parcel.

28 15. The proration method was calculated for each parcel based on the area traversed from
West Side Road up Mount Dallas Road to a property's access point, generally a driveway or a
side road. For those properties with no known access point, the midpoint of the lot was used.

1 16. In 2015, of the 85 tax parcels in the Mt. Dallas road network, over 77% paid the
2 invoiced amount, again indicating a super majority of agreement with proration by the Actual
3 Use Method.

4 17. In 2014, under this Actual Use Method, the Association calculated linear footage
5 along Mount Dallas Road using the GIS County online maps.

6 18. In 2015, the Plaintiffs' retained San Juan Surveying to survey Mount Dallas Road
7 only. The Plaintiffs' provided the Association copies of their completed survey and which data
8 was used in preparing the 2015 proportional spreadsheet.

9 19. The Association's 2015 invoices were prorated using this provided surveyor's data to
10 calculate for each parcel, the area of road surface traveled from Mount Dallas Road's point of
11 origin at West Side Road to the parcel's access point.

12 20. Under this Actual Use Method, the Association deems that: (a) a parcel with two
13 driveway access points is calculated according to the furthest such access point; (b) the access
14 point for an undeveloped parcel is the parcel's furthest point of connection to Mount Dallas
15 Road; and (c) undeveloped parcels were invoiced 25% of the share paid by developed parcels.

16 21. The spreadsheet for the 2015 assessments was calculated, using the 2015 data from
17 San Juan Surveying. Attached as **Exhibit D** hereto is a true and correct copy of the spreadsheet
18 used by the Association in employing the Actual Use Method. **Exhibit E** hereto is a true and
19 correct copy of a map showing all tax parcels included in the Mt. Dallas Road System.

20 22. The spreadsheet is easy to work with, and any changes in a parcel's point of access
21 may be input into it with little effort along with any other types of changes there may be over
22 time such as lot mergers or splits.

23 I declare under penalty of perjury under the laws of the State of Washington that the
24 foregoing is true and correct.

25 DATED THIS _____ day of March 2016.

26 Signed at Friday Harbor, Washington.

27 _____
28 Sandra Hawley, Treasurer
Mount Dallas Association

Fair Amt to Contribute

EXHIBIT A

Sections	sq ft (cumul)	sq ft (per section)	Total # possible members per section	Total # Full Shares per section	(M) vacant & unused	(PT) unoccupied	(PT) occupied	Total # shares by Royce and Jim G.	Total \$ per section	Total \$ cumm	Total \$ per section	Total \$ cumm	Section % of Total based on actual sq Yds per section	Total \$ (M) vacant & unused d property	Total \$ (PT) unoccupied property	Total \$ (PT) occupied property	Section Totals
Westside to Kiya (includes Kiya)	26,608	26,608	19	13.17	8	1	10	21.26%	\$13,178	\$295	\$98	\$295	\$3,934	\$187	\$295	\$295	\$3,934
<small># full shares this section</small>					2.57	0.5	10										
Kiya to Larkspur (includes Larkspur)	41,188	14,560	8	6.33	1	2	5	11.63%	\$7,211	\$524	\$175	\$524	\$3,493	\$349	\$524	\$524	\$3,493
<small># full shares this section</small>					0.33	1	5										
Larkspur to Nighthawk (includes Nighthawk)	69,092	27,924	7	5	3	0	4	22.31%	\$13,830	\$550	\$358	\$550	\$5,368	\$716	\$1,074	\$1,074	\$5,368
<small># full shares this section</small>					1	0	4										
Nighthawk to Tumac (includes Tumac)	87,884	18,792	4	4	0	0	4	15.01%	\$9,307	\$462	\$512	\$462	\$6,140	\$1,023	\$1,535	\$1,535	\$6,140
<small># full shares this section</small>					0	0	4										
Tumac to Rockledge (includes Rockledge)	109,054	21,170	11	7.83	1	5	5	16.81%	\$10,465	\$648	\$728	\$648	\$16,924	\$1,456	\$2,184	\$2,184	\$16,924
<small># full shares this section</small>					0.33	2.5	5										
Rockledge to end	125,182	16,128	12	8.33	4	2	6	12.88%	\$7,888	\$959	\$1,047	\$959	\$27,252	\$2,095	\$3,142	\$3,142	\$27,252
<small># full shares this section</small>					1.33	1	6										
Totals:		125,182	61	44.67				100.00%	\$62,000								\$65,091

Exhibit A

EXHIBIT B

Sections	sq ft (cumul)	sq ft per section	Total # parcels	20.0% (V)	50.0% PT	100.0% FT	Section % of total based on actual sq yds per section as measured	Total full time residential properties	Annual Annual	Operating Est Reserve	5000 / 83 lots = 20000	\$60.24 per lot	0.0535 \$/R*sq yd	vacant/ undeveloped	FT equivalent	vacant/ undeveloped	(FT) occupied property	cum Section	
																			Westside to Kiva Includes Kiva
Westside to Kiva Includes Kiva	26,608	26,608	24	13	1	10	21.26%	36,729		\$2,070	410.90	1,580.39	\$2,070.31	31.61	79.02	158.04			
Kiva to Larkspur includes Larkspur	41,168	14,560	8	1	1	6	11.63%	30,647			48.90	244.52		48.90	122.26	244.52			
Larkspur to Nighthawk includes Nighthawk	69,092	27,924	9	4	0	5	22.31%	44,526		\$1,638	82.07	205.19	410.37	48.90	122.26	1,467.11		\$1,638.27	
Nighthawk to Tumac includes Tumac	87,884	18,792	8	3	0	5	15.01%	54,683		\$2,380	328.30	2,051.86	\$2,380.16	104.40	260.99	521.99			
Tumac to Rockledge includes Rockledge	109,054	21,170	14	8	4	2	16.91%	67,856		\$2,923	313.19	2,609.94	\$2,923.13	129.55	323.86	647.73			
Rockledge to end	125,182	16,128	20	12	1	7	12.86%	137,700		\$3,627	1,036.35	1,295.46	\$3,627.28	148.70	371.76	743.52			
										\$7,361	\$1,784.45	\$5,204.64	\$7,361.00						
R Units = Equivalent Residential Units			83 Lots total	2.4	0.5	7	100.00%	374,142		\$20,000	check	check	\$20,000.00				Reserves	\$20,000.00	
								Full-time equivalent		R unit	0.0535		\$5,000				Operating	\$5,000	
													\$25,000				Total	\$25,000	
										Reserves	\$20,000	x	=						1200000

Exhibit B

EXHIBIT C

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
1	Mount Dallas Association - Proportional Spreadsheet used for 2014 Assessments																		
2	R Units = Equivalent Residency Units																		
3																			
4	R Units	sq ft	sq ft	sq ft	per section	per section	per section	per section	per section	per section	per section	per section	per section	per section	per section	per section	per section	per section	
5		(cumm)	(cumm)	(cumm)	(cumm)	(cumm)	(cumm)	(cumm)	(cumm)	(cumm)	(cumm)	(cumm)	(cumm)	(cumm)	(cumm)	(cumm)	(cumm)	(cumm)	
6	Sections																		
7																			
8																			
9																			
10	Westside to "no name Rd" Mt Dallas																		
11	1	451414002	V	Kromer/Guard	11227	11,227	1,247	3	2.00	0.00	1.00	8.97%							
12	2	451332002	R	Deardfield										\$95	27.01	0.00	67.52	\$95	
13	3	451332001	V	Sec Prop II LLC					0.40	0.00	1.00	1.40	1,746						
14																			
15	Mt Dallas from "no name Rd" to Kiya																		
16	4	451414004	V	Gerhardstein	14803	3576	1,645	1	1.00	0.00	0.00	2.86%							
17														\$18	17.81	0.00	0.00	\$18	
18																			
19																			
20																			
21	5	451414003	V	SJ Preservation Tr.	19712	4908	2,190	1	1.00	0.00	0.00	3.92%							
22																			
23														\$24	23.71	0.00	0.00	\$24	
24																			
25																			
26	6	451414005	V	Haberman (Sterling)	23446	3734	2,605	3	2.00	0.00	1.00	2.98%							
27																			
28	7	451411002	V	Swin					0.40	0.00	1.00	1.40	3,647						
29																			
30																			
31																			
32	9	451411003	V	Swin	26608	3162	2,956	16	7.00	1.00	8.00	2.53%							
33																			
34	11	451414004	R	Tauscher/Hawley															
35	12	451414003	R	Toutman/Sabin															
36	13	451414001	R	Fritz															
37	14	451414002	R	Davis															
38	15	451414003	N	Lagerquist															
39	16	451414001	R	Sheppard															
40	17	451414002	V	Kroeschke															
41	18	451414002	V	Padilla															
42	19	451113007	R	Boyd															
43	20	451114001	V	Francis															
44	21	451114004	V	Francis															
45	22	451113005	R	Blackmer															
46	23	451113002	R	Severson															
47	24	451113001	V	Davis															
48																			
49																			
50																			
51																			

EXHIBIT C

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
1	Mount Dallas Association - Proportional Spreadsheet used for 2014 Assessments																		per lot
2																			5000 / 83 lots =
3	R Units = Equivalent Residency Units																		20000
4																			0.05-1
5																			\$/R*sq.yd
6																			equivalent
7																			R unit
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EXHIBIT C

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
Mount Dallas Association - Proportional Spreadsheet used for 2014 Assessments																		
1	R Units = Equivalent Residency Units																	
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94	R Units = Equivalent Residency Units																	
95	R Units = Equivalent Residency Units																	
96	R Units = Equivalent Residency Units																	
97	42	451331001	R/Gero	1	0.00	8,215	3.87%	1.00	0.00	1.00	1.00	1.00	8,215	\$445	88.93	222.32	444.65	\$445
98	R Units = Equivalent Residency Units																	
99	R Units = Equivalent Residency Units																	
100	R Units = Equivalent Residency Units																	
101	43	451331002	R/Auth	1	0.00	8,792	4.15%	1.00	0.00	1.00	1.00	1.00	8,792	\$476	95.18	237.96	475.91	\$476
102	R Units = Equivalent Residency Units																	
103	R Units = Equivalent Residency Units																	
104	R Units = Equivalent Residency Units																	
105	44	451331003	R/Meyerott/Bryant	1	0.00	9,456	4.77%	1.00	0.00	1.00	1.00	1.00	9,456	\$512	102.36	255.91	511.81	\$512
106	R Units = Equivalent Residency Units																	
107	R Units = Equivalent Residency Units																	
108	R Units = Equivalent Residency Units																	
109	45	451331005	R/Keeler	1	0.00	9,673	1.56%	1.00	0.00	1.00	1.00	1.00	9,673	\$262	104.71	261.78	523.56	\$262
110	R Units = Equivalent Residency Units																	
111	R Units = Equivalent Residency Units																	
112	R Units = Equivalent Residency Units																	
113	R Units = Equivalent Residency Units																	
114	R Units = Equivalent Residency Units																	
115	46	451342001	R/Mcalary	2	1.00	9,765	0.66%	1.00	0.00	1.00	0.66%	1.00	11,718	\$634	105.71	264.27	528.55	\$634
116	47	451342002	V/Mcalary	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	4,836	\$262	0.00	261.78	0.00	\$262
117	R Units = Equivalent Residency Units																	
118	R Units = Equivalent Residency Units																	
119	R Units = Equivalent Residency Units																	
120	R Units = Equivalent Residency Units																	
121	48	451342003	V/Liebman	1	1.00	9,895	0.94%	1.00	0.00	0.00	0.94%	1.00	1,979	\$107	107.12	267.81	535.61	\$107
122	R Units = Equivalent Residency Units																	
123	R Units = Equivalent Residency Units																	
124	R Units = Equivalent Residency Units																	
125	R Units = Equivalent Residency Units																	
126	49	451342004	V/Liebman	1	1.00	10,197	2.17%	1.00	0.00	0.00	2.17%	1.00	2,039	\$110	110.39	275.96	551.93	\$110
127	R Units = Equivalent Residency Units																	
128	R Units = Equivalent Residency Units																	
129	R Units = Equivalent Residency Units																	
130	R Units = Equivalent Residency Units																	
131	R Units = Equivalent Residency Units																	
132	50	451344008	V/Keeler	4	3.00	10,893	5.00%	1.00	0.00	1.00	5.00%	1.00	17,429	\$943	117.92	294.80	589.61	\$943
133	51	451334009	V/Keeler	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.60	353.76	\$943	0.00	0.00	589.61	\$943
134	52	451334010	R/Keeler	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.60	353.76	\$943	0.00	0.00	589.61	\$943
135	53	451334011	V/Keeler	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.60	353.76	\$943	0.00	0.00	589.61	\$943

EXHIBIT C

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
Mount Dallas Association - Proportional Spreadsheet used for 2014 Assessments																			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
R Units = Equivalent Residency Units			Total # parcels	sq ft per section	sq ft per section	Sq yds per section	MDA parcels per section	20.0%	50.0%	100.0%	Section % of total based on actual sq yds per section as measured	Total full time equivalent residential properties	Annual First Moment	Operating Est Reserve	Pol-dens equivalent	5000 / 83 lots = 20000	\$/R* sq yd	per lot	
Sections								vacant/undeveloped property	PT unoccupied property	occupied property							(FT) occupied property		
136																			
137																			
138																			
139	139	54	451334002 N Rath	106,164	8,127	11,796	1	0.00	1.00	0.00	6.49%								
140																			
141																			
142																			
143																			
144																			
145																			
146																			
147	55	451343005 N Hohenlohe		109,054	2,890	12,117	10	4.00	4.00	2.00	2.31%								
148	56	451343004 V Hohenlohe																	
149	57	451344002 V Moss Trust																	
150	58	452412001 R Hill																	
151	59	452411001 R Guard																	
152	60	452411002 V Allen (Fulgham)																	
153																			
154	61	451343006 N Raab (Rolling Ridge)																	
155	62	451343001 V Keeler																	
156																			
157	63	451343002 N Erskine																	
158	64	451343003 N Swanson																	
159																			
160																			
161																			
162	65	452411002 V Rath		118,984	9,930	13,220	2	2.00	0.00	0.00	7.93%								
163	66	452412002 V Hill																	
164																			
165																			
166																			
167																			
168	67	452414004 R Staunton		120,910	1,926	13,434	4	0.00	2.00	2.00	1.54%								
169	68	452413004 N McClellan																	
170	69	452413002 N Halbert																	
171	70	452414002 R Ballenger																	
172																			
173																			
174																			
175	71	452414001 R Allen		121,742	832	13,527	1	0.00	0.00	1.00	0.66%								
176																			
177																			

EXHIBIT C

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
Mount Dallas Association - Proportional Spreadsheet used for 2014 Assessments																			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
R Units = Equivalent Residency Units	sq ft per section (cumul)	sq ft per section (cumul)	Total # MDA panels per section	20.0% (V)	50.0% (V)	100.0% (V)	Section % of total based on actual sq yds per section as measured	Total equivalent residential Properties	FT equivalent times	First Moment = FT equivalent times Square Yards	\$ per section	vacant/undeveloped property	occupied property	undeveloped property	occupied property	check #	\$/R*sq/yd	per lot	
178																			
179																			
180																			
181	Mt Dallas (Stormridge to Brookshaw)	125,182	3,440	13,909	12	8.00	2.75%		0.00	4.00									
182	452413005 R Crawford																		
183	452424004 R Widdoes																		
184	452424002 V Widdoes																		
185	452424001 V Widdoes																		
186	452431004 V Widdoes																		
187	452431003 V Taylor																		
188	452431002 V Taylor																		
189	452431003 V Sec Prop II LLC																		
190	452442002 V Gero																		
191	Brookshaw																		
192	452442001 R Schilling																		
193	Mt Dallas (Brookshaw to end)																		
194	452442003 V Gubelman																		
195	452442004 R Gubelman																		
196																			
197	R Units = Equivalent Residential Units																		
198																			
199																			
200																			
201																			

EXHIBIT D

Parcel #	Total Mt Dallas Road Reserve Assessment (Example Only)	Based on SI Survey results 2015	Individual Parcel Assessment		Total	Per 2015 Survey of Mount Dallas Road		Total Billable Sq Ft	25% X Sq Ft		100% X Sq Ft		Unb'd Parcel...	All Div'd Parcel...	
			Parcel Assessment \$	Individual Assessment %		Section Sq Ft	Comm Sq Ft		Unb'd Sq Ft	Div'd Sq Ft	Unb'd Sq Ft	Div'd Sq Ft			
42	Undeveloped Parcels														
43	Developed Parcels														
85	Total Parcels (U + D)														
Mt Dallas Road															
Lower No-Name Road															
1	Albert	451414002	D	\$67.81	0.3229%	14,304	14,304	14,304						\$67.81	0.3229%
2	Dearfield	451332002	D	\$67.81	0.3229%	14,304	14,304	14,304						\$67.81	0.3229%
3	Security Properties II LLC (Lot #1)	451332001	U	\$16.95	0.0807%	14,304	14,304	14,304							
4	Gerhardstein	451414004	U	\$18.00	0.0857%	880	15,184	3,796	3,796					\$16.95	0.0807%
5	SI Presentation Tr.	451414003	U	\$25.18	0.1199%	6,061	21,245	5,311	5,311					\$18.00	0.0857%
6	Hoberman (Sterling Tr)	451414005	U	\$29.59	0.1409%	3,726	24,971	6,243	6,243					\$25.18	0.1199%
7	Swin (Lot #1)	451414001	D	\$131.47	0.6263%	2,763	27,734	27,734						\$29.59	0.1409%
8	Swin (Lot #2)	451414002	U	\$32.87	0.1565%	4,342	32,076	6,934	6,934					\$131.47	0.6261%
9	Kiva Way														
9	Swin (Lot #3)	451414003	U	\$38.01	0.1810%	32,076	32,076	8,019	8,019					\$32.87	0.1565%
10	Silverstein	451414001	U	\$38.01	0.1810%	32,076	32,076	8,019	8,019					\$38.01	0.1810%
11	Fauscher/Hawley	451414004	U	\$152.06	0.7241%	32,076	32,076	8,019	8,019					\$38.01	0.1810%
12	Sabin/Trautman	451414003	D	\$152.06	0.7241%	32,076	32,076	32,076	32,076					\$152.06	0.7241%
13	Fritz	451414003	D	\$152.06	0.7241%	32,076	32,076	32,076	32,076					\$152.06	0.7241%
14	Davis (Lot #1)	451414002	D	\$152.06	0.7241%	32,076	32,076	32,076	32,076					\$152.06	0.7241%
15	Lagerquist	451414003	U	\$38.01	0.1810%	32,076	32,076	8,019	8,019					\$38.01	0.1810%
16	Sheppard	451414001	D	\$152.06	0.7241%	32,076	32,076	32,076	32,076					\$152.06	0.7241%
17	Navratil	451414001	U	\$38.01	0.1810%	32,076	32,076	8,019	8,019					\$38.01	0.1810%
18	Kroesche	451414002	U	\$38.01	0.1810%	32,076	32,076	8,019	8,019					\$38.01	0.1810%
19	Pradilla	451414002	U	\$38.01	0.1810%	32,076	32,076	8,019	8,019					\$38.01	0.1810%
20	Boyd	451113007	D	\$152.06	0.7241%	32,076	32,076	32,076	32,076					\$152.06	0.7241%
21	Francis (Lot #1)	451114001	U	\$38.01	0.1810%	32,076	32,076	8,019	8,019					\$38.01	0.1810%
22	Francis (Lot #2)	451114004	U	\$38.01	0.1810%	32,076	32,076	8,019	8,019					\$38.01	0.1810%
23	Blackmer	451113005	D	\$152.06	0.7241%	32,076	32,076	32,076	32,076					\$152.06	0.7241%
24	Severson	451113001	U	\$38.01	0.1810%	32,076	32,076	8,019	8,019					\$38.01	0.1810%
25	Davis (Lot #2)	451113002	D	\$152.06	0.7241%	32,076	32,076	32,076	32,076					\$152.06	0.7241%
26	Twoomey	451322002	D	\$164.80	0.7847%	2,687	34,763	8,019	8,019					\$164.80	0.7847%
27	Brenvenu/Anderson	451322003	D	\$198.39	0.9447%	7,087	41,850	34,763	34,763					\$198.39	0.9447%
28	Larkspur Lane														
28	Bailor	451323001	D	\$225.03	1.0716%	5,620	47,470	41,850	41,850					\$225.03	1.0716%
29	Schumey	451323003	U	\$56.26	0.2679%	47,470	47,470	11,868	11,868					\$56.26	0.2679%
30	Prybylski	451324002	D	\$225.03	1.0716%	47,470	47,470	47,470	47,470					\$225.03	1.0716%
31	Kaufman	451323004	D	\$225.03	1.0716%	47,470	47,470	47,470	47,470					\$225.03	1.0716%
32	Whalen	451323003	D	\$225.03	1.0716%	47,470	47,470	47,470	47,470					\$225.03	1.0716%
33	Gilmert (Gallivan)	451323004	D	\$225.03	1.0716%	47,470	47,470	47,470	47,470					\$225.03	1.0716%
34	Roberts (Lot #1)	451322001	U	\$64.04	0.3050%	6,566	54,036	13,509	13,509					\$64.04	0.3050%
35	Roberts (Lot #2)	451322004	D	\$256.16	1.2198%	54,036	54,036	54,036	54,036					\$256.16	1.2198%
36	Henneman	451324002	D	\$330.73	1.5749%	15,730	69,766	69,766	69,766					\$330.73	1.5749%
37	Graham	451324004	U	\$82.94	0.3950%	218	69,984	17,496	17,496					\$82.94	0.3950%
38	Welker (Lot #1)	451324003	U	\$92.15	0.4388%	7,769	77,753	19,438	19,438					\$92.15	0.4388%
39	Nighthawk Lane														
39	Welker (Lot #2)	451324005	D	\$374.69	1.7843%	1,287	79,040	79,040	79,040					\$374.69	1.7843%
40	Casey	451313003	D	\$374.69	1.7843%	79,040	79,040	79,040	79,040					\$374.69	1.7843%
41	Duggins/Dethier	451313001	D	\$374.69	1.7843%	79,040	79,040	79,040	79,040					\$374.69	1.7843%
42	Chapman/Johnson	451313002	U	\$93.67	0.4461%	79,040	79,040	19,760	19,760					\$93.67	0.4461%

EXHIBIT D

43	Gero (Lot #1)	451331001	D	\$391.30	1.8633%	3,502	82,542	82,542											\$391.30	1.8633%			
44	Arth	451331002	D	\$424.54	2.0216%	7,013	89,555	89,555											\$424.54	2.0216%			
45	Meyerott/Bryant	451331003	D	\$436.50	2.0786%	2,522	92,077	92,077											\$436.50	2.0786%			
46	Keeler (Lot #1)	451331005	U	\$416.28	0.5537%	6,034	98,111	24,528											\$436.50	2.0786%			
47	Tumac Road					1,282	99,393												\$436.50	2.0786%			
48	McAlary (Lot #1)	451342001	D	\$471.18	2.2437%		99,393	99,393											\$471.18	2.2437%			
49	McAlary (Lot #2)	451342002	U	\$117.79	0.5609%		99,393												\$471.18	2.2437%			
49	Liebman (Lot #1)	451342003	U	\$119.93	0.5711%	1,803	101,196	24,848											\$117.79	0.5609%			
50	Liebman (Lot #2)	451342004	U	\$119.93	0.5711%		101,196	25,299											\$119.93	0.5711%			
51	Sumridge Lane					10,859	112,055	25,299											\$119.93	0.5711%			
52	Keeler (Lot #2)	451334008	U	\$132.80	0.6324%		112,055	28,014											\$132.80	0.6324%			
52	Keeler (Lot #3)	451334009	U	\$132.80	0.6324%		112,055	28,014											\$132.80	0.6324%			
53	Keeler (Lot #4)	451334010	D	\$531.20	2.5295%		112,055	28,014											\$531.20	2.5295%			
54	Keeler (Lot #5)	451334011	U	\$132.80	0.6324%		112,055	112,055											\$132.80	0.6324%			
55	Windridge Lane					11,304	123,359	28,014											\$132.80	0.6324%			
56	Rath (Lot #1)	451334002	D	\$584.79	2.7847%		123,359	123,359											\$584.79	2.7847%			
56	Rockledge Road					3,889	127,248												\$584.79	2.7847%			
57	Hohenlohe (Lot #1)	451343005	D	\$603.23	2.8725%		127,248	127,248											\$603.23	2.8725%			
57	Hohenlohe (Lot #2)	451343004	U	\$150.81	0.7181%		127,248	31,812											\$150.81	0.7181%			
58	Moss Trust	451344002	U	\$150.81	0.7181%		127,248	31,812											\$150.81	0.7181%			
59	Hill (Lot #1)	452412001	D	\$603.23	2.8725%		127,248	127,248											\$603.23	2.8725%			
60	Guard	452411001	D	\$603.23	2.8725%		127,248	127,248											\$603.23	2.8725%			
61	Rockledge Road/Stylark Lane						127,248												\$603.23	2.8725%			
61	Borys (Raab)	451343006	D	\$603.23	2.8725%		127,248	127,248											\$603.23	2.8725%			
62	Keeler (Lot #6)	451343001	U	\$150.81	0.7181%		127,248	31,812											\$150.81	0.7181%			
63	Rockledge Road/Rascal Road						127,248												\$150.81	0.7181%			
64	Erskine	451343002	D	\$603.23	2.8725%		127,248	127,248											\$603.23	2.8725%			
65	Rath (Lot #2)	451343003	U	\$150.81	0.7181%		127,248	31,812											\$150.81	0.7181%			
66	Hill (Lot #2)	452421002	U	\$154.96	0.7379%	3,502	130,750	32,688											\$154.96	0.7379%			
67	Allen (Lot #1)	452412002	U	\$159.53	0.7597%	3,862	134,612	33,653											\$159.53	0.7597%			
68	Rath (Lot #3)	452411002	U	\$159.53	0.7597%		134,612	33,653											\$159.53	0.7597%			
69	Allen (Lot #2)	452411004	U	\$162.06	0.7717%	2,132	136,744	34,186											\$162.06	0.7717%			
69	Stormridge Road	452414001	D	\$666.06	3.1717%	3,759	140,503	140,503											\$666.06	3.1717%			
70	Staunton	452414004	D	\$669.03	3.1858%	625	141,128	141,128											\$669.03	3.1858%			
71	McClellan	452413004	D	\$669.03	3.1858%		141,128	141,128											\$669.03	3.1858%			
72	Meyerott	452413002	U	\$167.26	0.7965%		141,128	35,282											\$167.26	0.7965%			
73	Ballenger	452414002	D	\$669.03	3.1858%		141,128	141,128											\$669.03	3.1858%			
74	Crawford	452413005	D	\$683.36	3.2541%	3,024	144,152	144,152											\$683.36	3.2541%			
75	Upper No-Nan Road					1,576	145,728												\$683.36	3.2541%			
76	Widdoes (Lot #1)	452424004	D	\$690.83	3.2897%		145,728	145,728											\$690.83	3.2897%			
77	Widdoes (Lot #2)	452424002	U	\$172.71	0.8224%		145,728	36,432											\$172.71	0.8224%			
77	Widdoes (Lot #3)	452424001	U	\$172.71	0.8224%		145,728	36,432											\$172.71	0.8224%			
78	Widdoes (Lot #4)	452431004	U	\$172.71	0.8224%		145,728	36,432											\$172.71	0.8224%			
79	Security Properties II LLC (Lot #2)	452431003	U	\$172.71	0.8224%		145,728	36,432											\$172.71	0.8224%			
80	Taylor	452431002	U	\$172.71	0.8224%		145,728	36,432											\$172.71	0.8224%			
81	Eichler	452413006	U	\$172.71	0.8224%		145,728	36,432											\$172.71	0.8224%			
82	Brookshaw Road						145,728												\$172.71	0.8224%			
82	Gero (Lot #2)	452442002	U	\$172.71	0.8224%		145,728	36,432											\$172.71	0.8224%			
83	Schilling	452442001	D	\$690.83	3.2897%		145,728	145,728											\$690.83	3.2897%			
84	Schoebe/Furrer	452442003	D	\$690.83	3.2897%		145,728	145,728											\$690.83	3.2897%			
85	Gubelman	452442004	D	\$690.83	3.2897%		145,728	145,728											\$690.83	3.2897%			
													Totals	\$21,000	100.00%	145,728	915,850	3,514,007	4,429,857	\$4,342	20.67%	\$16,658	79.33%

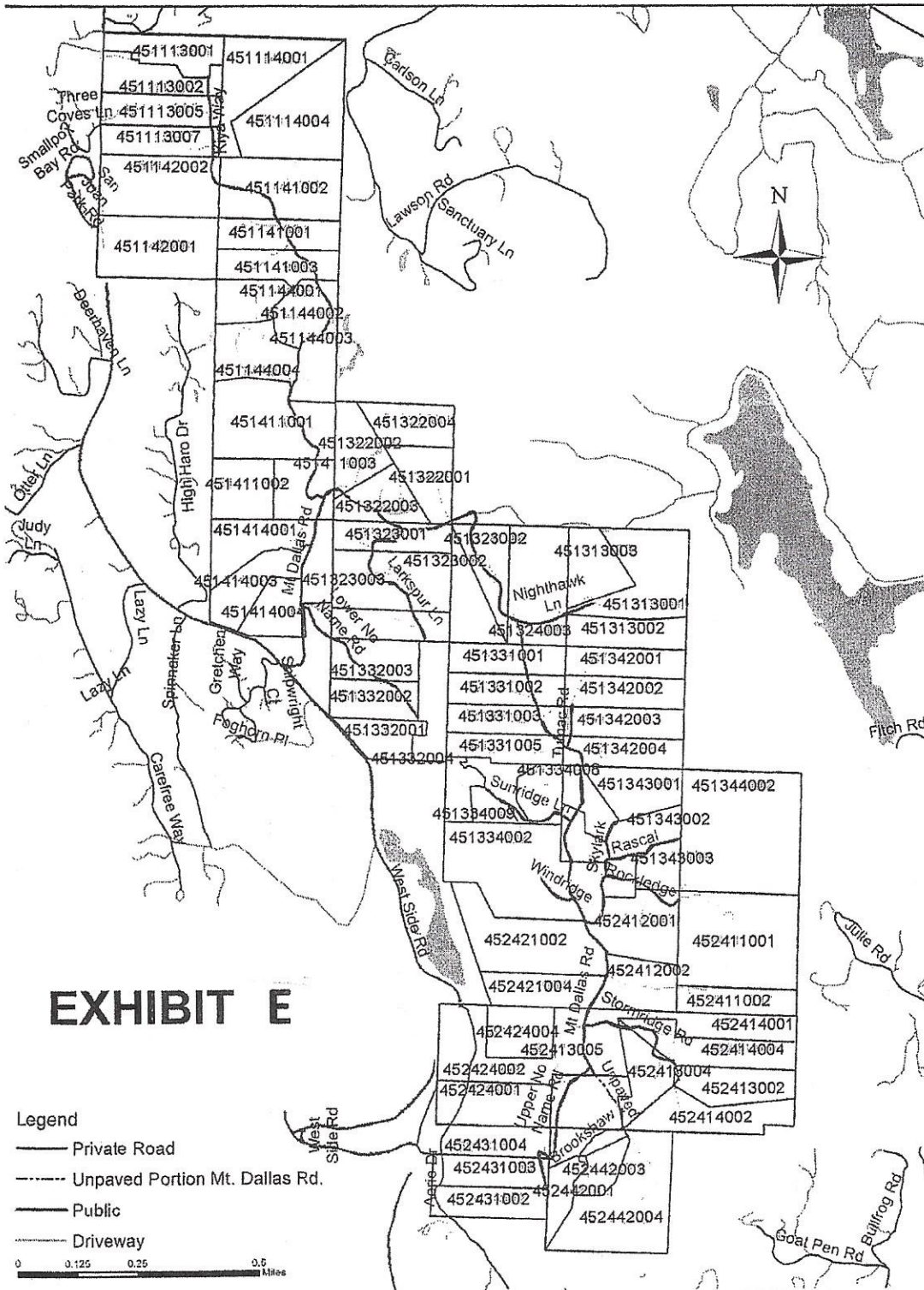


EXHIBIT E

Exhibit E