THE BOARD OF SUPERVISORS OF THE COUN Law Have ACTION AGENDA SUMMA DEPT: Auditor-Controller	
Urgent Routine NO CEO Concurs with Recommendation YES NO (Information Attached)	AGENDA DATE September 9, 2008 4/5 Vote Required YES NO
SUBJECT:	
Approval to Adopt the 2008/2009 Property Tax Rates	

STAFF RECOMMENDATIONS:

1. Adopt the 1% tax rate authorize by Sections 93(b) and 135 of the Revenue and Taxation Code.

2. Adopt tax rates that are "...needed to make annual payments for the interest and principal on general obligation bonds or other indebtedness approved by the voters" to be levied pursuant to Revenue and Taxation Code 93(a) and 93(c).

3. Adopt the Countywide Unitary Tax rate authorized by Section 100 of the Revenue and Taxation Code.

4. Adopt the .8714% tax rate for the territory formerly served by the lower San Joaquin Levee District.

FISCAL IMPACT:

Local agencies depend on property tax revenue to fund certain operating costs associated with their annual budgets. Countywide, the total secured tax charge, exclusive of tax levies for bonded indebtedness approved by voters, for 2008/2009 is \$402,589,593. Stanislaus County will receive an estimated 10.5% of the total tax charge, which is approximately \$42.8 million.

		Continued on Page 2
BOARD ACTION AS FOLLOWS:		

No. 2008-635

On motion of Supervisor <u>M</u> and approved by the followin		∴, Seconded by Supervisor	DeMartini
Ayes: Supervisors: _O'Brien_	Grover, Monteith, DeMartini a	nd Chairman Mayfield	
Noes: Supervisors:	None	·	
Excused or Absent: Supervis	ors: None		
Abstaining: Supervisor:	Nono		
1) X Approved as reco	mmended		
2) Denied			
3) Approved as ame	nded		
4) Other:			
MOTION:			

ATTEST:

CHRISTINE FERRARO TALLMAN, Clerk

File No.

FISCAL IMPACT (continued):

In addition, due to the State's swap of Vehicle License Fees for Property Taxes and resulting growth, the County's share of property taxes will be adjusted to approximately 24 cents for each property tax dollar. This increase does not represent new funding, but is intended to be revenue neutral for the County and will replace Vehicle License Fees, which have been permanently reduced.

The tax rates for bond and interest redemption will provide for the redemption of voter-approved indebtedness that becomes due and payable during fiscal 2008/2009.

DISCUSSION:

Each year the Board of Supervisors adopts a budget that will fund the community services and programs for citizens of Stanislaus County. Part of the funding identified in that document is property taxes.

In addition, other agencies such as cities, school districts, special districts, and redevelopment agencies also, in part or in full, rely on property taxes to fund their services and programs.

Further, many school districts in the County have relied on debt issuance to acquire land and finance construction of school facilities to meet the educational needs of the people of Stanislaus County. General obligation bonds and loans from the State of California have financed this debt. These bonds and loans are retired by property taxes from the taxpayers in each respective school district.

Each fiscal year, the Board of Supervisors adopts tax rates that are applied to secured assessed valuations for the purpose of calculating and issuing secured tax bills. The prior fiscal year's secured rates become the current fiscal year's unsecured rates.

Prior to the passage of the Jarvis-Gann Proposition 13 initiative in 1978, tax rates would be calculated for every taxing agency and revenue district on the County tax roll. After Prop 13, the rate was limited to a maximum of 1% of assessable value, plus rates needed to redeem indebtedness approved by the voters prior to passage of the proposition. Distribution of the tax proceeds generated by the 1% rate is detailed in Sections 95 through 100 of the Revenue and Taxation Code. Individual tax rates by code area are presented on Attachment A, included with this report.

In 1988, AB454 and AB2890 created a countywide tax rate area and provided a means of calculating tax rates for all unitary and operating non-unitary utility values in the County. Unitary property is defined as a group of properties that operate as a unit as part of the primary function of the assessee. Examples of unitary property were pipelines, telephone lines, etc. Operating non-unitary property is considered to be a group of properties that operate as a unit, but are not part of the primary function of the assessee. In 2003 a new countywide tax rate area was created to segregate the right of ways for pipelines from the original countywide tax rate area created in 1988 and charge the local Assessor's Office with their valuation under the provisions of Proposition 13. In 2007 another countywide tax rate area was established for the assessment of regulated railways. Previously these properties had been assessed as a single unit then allocated to tax rate areas based upon track mileage within individual tax rate areas. The State Board of Equalization now will report a single value for these properties that will be placed in the new countywide tax rate area. The rate for indebtedness in these countywide tax rate areas is modified each year by the percentage change in bond requirements in the preceding two fiscal years. Unitary

DISCUSSION (continued):

and Operating non-unitary properties are assessed (with the exception for pipeline right of ways) on the Utility Roll by the State Board of Equalization and taxed locally using rates calculated under the provisions of Revenue and Taxation Code Section 100 (b)(2)(A). The tax rate for these countywide unitary tax rate areas is shown on Attachment A, included with this report.

Certain areas of the County are taxed at a rate of less than the 1% Proposition 13 rate. Several years after the passage of Proposition 13, legislation was passed that changed the method of financing for the Lower San Joaquin Levee District. At the same time, the district boundary lines were redrawn to exclude territory within Stanislaus County. The tax rate has been reduced from 1% to .8714% under the authority of then Section 100 of the Revenue and Taxation Code and the Attorney General's opinion. The reduced rate reflects the fact that taxpayers in the former Lower San Joaquin Levy District territory are receiving reduced services.

Adoption of bond rates is necessary so that taxing agencies and districts can derive needed funds for the redemption of indebtedness approved by voters. They are authorized under Section 93 of the Revenue and Taxation Code. The 2008/2009 tax rates for bond and interest redemption are shown on Attachment A, included with this report.

If expected results are achieved, the fiscal year 2008/2009 property tax bills will be produced and mailed to property tax owners in September. Revenue derived from the payment of those tax bills will assure that services and programs, dependent upon this revenue, will continue uninterrupted for fiscal year 2008/2009. Additionally, debt obligations of the school districts will be met.

POLICY ISSUES:

Section 93 of the Revenue and Taxation Code requires the County to adopt property tax rates. In addition, adopting the 2008/2009 Property Tax Rates will provide needed revenues to help fund the Board of Supervisors' priorities.

STAFFING IMPACT:

The staffing level in the Property Tax Division of the Auditor-Controller's Office is sufficient to perform the duties associated with adoption of the 2008/2009 Property Tax Rates.

2008/2009 PROPERTY TAX RATES ATTACHMENT A

AUD70-2300-025 TaxCodeRate 1.0.002

County of STANISLAUS Ad Valorem Tax Code Rate

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TAX CODE	VALUE BASE	DESCRIPTION	SECURED BILL RATE
00001	7	COUNTY GENERAL TAX	1.00000
00002	7	UNITARY TAX	0.999987
00003	7	UNITARY AVERAGE DEBT SERVICE	0.205284
00004	7	COUNTY GEN - LSLD	0.871400
40900	7	OAK VALLEY HOSP-BOND	0.047379
41250	7	CHATOM ELEM - BOND 2006 A	0.028807
41260	7	CHATOM ELEM - BOND 2007 B	0.000413
41610	7	HART RANSOM BOND SERIES 2008 A	0.021450
41700	7	HICKMAN ELEM-BOND	0.051609
42000	7	KEYES ELEM - BOND 96	0.026996
42050	7	KEYES ELEM - BOND 2005 A	0.030939
42075	7	KEYES ELEM - BOND 2005 B	0.006817
42080	7	KEYES ELEM BOND - 2008 C	0.009556
42340	7	MODESTO ELEM - BOND 2001	0.016770
43100	7	PARADISE ELEM-BOND	0.029889
43300	7	RIVERBANK ELEM-BOND 93A	0.041476
43400	7	RIVERBANK ELEMBOND 93B	0.021905
43450	7	RIVERBANK USD 2005 A	0.042105
43600	7	SALIDA ELEM-BOND 88	0.005971
43700	7	SALIDA ELEM-BOND 96	0.007373
44300	7	STANISLAUS ELEM 2001	0.023289
44800	7	SYLVAN ELEM - BOND 02	0.027997
44950	7	SYLVAN ELEM - BOND 2007	0.022492
45050	7	TURLOCK ELEM-BOND 04	0.014456
45055	7	TURLOCK SFID GO BOND 2007	0.012429
45075	7	VALLEY HOME ELEM-BOND 04 A	0.020333
45080	7	VALLEY HOME ELEM BOND 04 B	0.004718
45450	7	HUGHSON HIGH - BOND 02	0.017227
45475	7	HUGHSON USD - BOND 04 A	0.036501
45485	7	HUGHSON USD - BOND 04 B	0.013370
46025	7	TURLOCK HIGH BOND-07 REFUNDING	0.008652
46050	7	TURLOCK USD - BOND 07 REFUNDING	0.039235
46200	7	CERES UNIF - BOND 01	0.035846
46400	7	DENAIR UNIF - BOND 01	0.031238
46450	7	DENAIR UNIF - BOND 01 SER B	0.012310
46470	7	DENAIR UNIFIED BOND 2008	0.046005
46950	7	NEW/CROWS UNIF BOND 2007 REF	0.029947
46955	7	NEW/CROWS UNIF BOND 2008 REF	0.007452
47050	7	OAKDALE UNIFIED - BOND 2002 A	0.019141
47060	7	OAKDALE UNIFIED - BOND 2002 B	0.009576
47070	7	OAKDALE UNIFIED - BOND 2002 C	0.010069
47100	7	PATTERSON U - BOND 96	0.011484
47200	7	PATTERSON UNIF-BOND 01A	0.041595
47250	7	PATTERSON UNIF-BOND 01B	0.007030
47270	7	RIVERBANK USD BOND 2005 SERIES 2008 A	0.009871
47400	7	WATERFORD UNIFBOND 98	0.079495
47725	7	MODESTO HIGH-BOND 2001	0.023356
47800	7	YCCD - BOND 2005 A	0.004103
47860	7	YCCD - BOND 2007 C	0.010363

Requestor Not Defined

STANISLAUS COUNTY BOND AND INTEREST REDEMPTION 2008/09 TAX RATES

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TAX CODE	NAME OF FUND	TAX RATE PERCENTAGES	AB454 PERCENTAGES
40900	OAK VALLEY HOSPBOND 2005 ISSUE	0.047379	0.00000
41250	CHATOM ELEMBOND 2006 A	0.028807	0.000910
41260	CHATOM ELEM BOND 2006, SERIES 2007 B	0.000413	0.000159
41610	HART RANSOM BOND 2007, SERIES 2007 B	0.021450	0.006596
41700	HICKMAN ELEMBOND	0.051609	0.000000
42000	KEYES ELEMBOND 1996 ISSUE	0.026996	0.000000
42050	KEYES ELEMBOND 2005 ISSUE SERIES A	0.030939	0.000017
42075	KEYES ELEMBOND 2005 ISSUE SERIES B	0.006817	0.000015
42080	KEYES UNION BOND 2005, SERIES 2008 C	0.009556	0.000140
42350	MODESTO ELEMBOND 2003 ISSUE	0.000000	0.000000
42340	MODESTO ELEM - BOND 2001	0.016770	0.032332
43100	PARADISE ELEM-BOND 2003	0.029889	0.000000
43300	RIVERBANK ELEM-BOND 1993A ISSUE	0.041476	0.000000
43400	RIVERBANK ELEM-BOND 1993B ISSUE	0.021905	0.000000
43450	RIVERBANK ELEMBOND 2005A ISSUE	0.042105	0.000274
43600	SALIDA ELEMBOND 1988 ISSUE	0.005971	0.000000
43700	SALIDA ELEMBOND 1996 ISSUE	0.007373	0.000000
44300	STANISLAUS ELEMBOND 2001 ISSUE	0.023289	0.000000
44800	SYLVAN ELEMBOND 2002 ISSUE	0.027997	0.000001
44950	SYLVAN ELEMBOND 2007 ISSUE	0.022492	0.006140
45050	TURLOCK JT ELEM-2004 ISSUE	0.014456	0.000287
45055	TURLOCK SFIDGO BOND ISSUE 2007	0.012429	0.007147
45075	VALLEY HOME JT2004 ISSUE SERIES A	0.020333	0.000024
45080	VALLEY HOME JT-2004 ISSUE SERIES B	0.004718	0.000007
45450	HUGHSON HIGHBOND 2003 ISSUE	0.017227	0.000002
47725	MODESTO HIGH2001 ISSUE	0.023356	0.001836
45750	MODESTO HIGHBOND 2003 ISSUE	0.000000	0.000000
46025	TURLOCK HIGHBOND 2007 ISSUE	0.008652	0.005947
46200	CERES UNIFBOND 2001 ISSUE	0.035846	0.000003
46400	DENAIR UNIFBOND 2001 ISSUE A	0.031238	0.000000
46450	DENAIR UNIFBOND 2001 ISSUE B	0.012310	0.000001
46470	DENAIR UNIFIED BOND 2007, SERIES 2008	0.046005	0.001119
45475	HUGHSON UNIFIEDBOND 2004 ISSUE SERIES A	0.036501	0.000033
45485	HUGHSON UNIFIEDBOND 2004 ISSUE SERIES B	0.013370	0.000335
46950	NEW-CROWS UNIFBOND 2007 REFUNDING	0.029947	0.000595
46955	NEWMAN\CROWSLNDG 2008 REFUNDING	0.007452	0.001126
47050	OAKDALE UNIFIED2002 ISSUE SERIES A	0.019141	0.000005
47060	OAKDALE UNIFIED2002 ISSUE SERIES B	0.009576	0.000150
47070	OAKDALE UNIFIED2002 ISSUE SERIES C	0.010069	0.001027
47100	PATTERSON UNIFBOND 1996 ISSUE	0.011484	0.000000
47200	PATTERSON UNIFBOND 2001 A ISSUE	0.041595	0.000000
47250	PATTERSON UNIFBOND 2001 B ISSUE	0.007030	0.000065
47270	RIVERBANK ELECTION 2005 SERIES 2008 A	0.009871	0.000384
46050	TURLOCK UNIFBOND 2007 REFUNDING	0.039235	0.026954
47400	WATERFORD UNIFBOND 1998 ISSUE	0.079495	0.00000
47800	YOSEMITE 2004, SERIES 2005 A	0.004103	0.001063
47860	YOSEMITE 2004, SERIES 2008 C	0.010363	0.110587
		1.0190303000	
	RATE FOR COUNTY WIDE UNITARY TAX RATE AREA	0.999987688	
-	E FOR COUNTY WIDE UNITARY TAX RATE AREA	0.205284268	
	ED TAX RATE FOR COUNTY WIDE UNITARY TAX RATE AI		
LEVIED TA	X RATE FOR COUNTY WIDE UNITARY TAX RATE AREA	1.205284	

k:\ac\excel\property tax division\Bond Tax Rate Schedule Attachment for FY 2008 09 Tax Rate Adoption board of Supervisiors Agenda Item

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County of STANISLAUS

TAX RATE EDIT FOR EXTENSION

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CURR TAX YEAR	2008	1ST INSTALL DUE DATE	12/10/2008	2ND INSTALL PEN %	.10
MIN BILL AMT	10.00	2ND INSTALL DUE DATE	04/10/2009	2ND INSTALL COST AMT	10.00

TRA	TAX RATE	<u>TRA</u>	TAX RATE	TRA	TAX RATE
000-001	1.205271	001-037	1.050312	001-079	1.050312
000-002	1.205271	001-038	1.050312	001-080	1.050312
000-095	1.205271	001-039	1.050312	001-081	1.050312
000-511	1.205271	001-040	1.050312	001-082	1.050312
		001-041	1.050312	001-083	1.050312
001-000	1.050312	001-042	1.050312	001-084	1.050312
001-001	1.054592	001-043	1.050312	001-085	1.050312
001-002	1.050312	001-044	1.050312	001-086	1.050312
001-003	1.050312	001-045	1.050312	001-087	1.050312
001-004	1.050312	001-046	1.050312	001-088	1.050312
001-005	1.054592	001-047	1.050312	001-089	1.050312
001-006	1.054592	001-048	1.054592	001-090	1.050312
001-007	1.050312	001-049	1.054592	001-091	1.050312
001-008	1.050312	001-050	1.050312	001-092	1.050312
001-009	1.050312	001-051	1.050312	001-093	1.050312
001-010	1.050312	001-052	1.050312	001-094	1.050312
001-011	1.050312	001-053	1.050312	001-095	1.050312
001-012	1.050312	001-054	1.050312	001-096	1.050312
001-013	1.050312	001-055	1.050312	001-097	1.050312
001-014	1.054592	001-056	1.050312	001-098	1.050312
001-015	1.050312	001-057	1.050312	001-099	1.050312
001-016	1.050312	001-058	1.050312	001-100	1.050312
001-017	1.050312	001-059	1.050312	001-101	1.050312
001-018	1.050312	001-060	1.050312	001-102	1.050312
001-019	1.050312	001-061	1.054592	001-103	1.050312
001-020	1.050312	001-062	1.050312	001-104	1.050312
001-021	1.050312	001-063	1.050312	001-105	1.050312
001-022	1.050312	001-064	1.050312	001-106	1.050312
001-023	1.050312	001-065	1.050312	001-107	1.050312
001-024	1.050312	001-066	1.050312		
001-025	1.050312	001-067	1.050312	002-001	1.054592
001-026	1.050312	001-068	1.050312	002-002	1.050312
001-027	1.050312	001-069	1.050312	002-003	1.054592
001-028	1.050312	001-070	1.050312	002-004	1.054592
001-029	1.054592	001-071	1.050312	002-005	1.054592
001-030	1.050312	001-072	1.050312	002-006	1.061111
001-031	1.050312	001-073	1.050312	002-008	1.088311
001-032	1.050312	001-074	1.050312	002-009	1.061111
001-033	1.050312	001-075	1.050312	002-010	1.088311
001-034	1.050312	001-076	1.050312	002-011	1.054592
001-035	1.050312	001-077	1.050312	002-012	1.054592
001-036	1.050312	001-078	1.050312	002-013	1.037822

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County of STANISLAUS

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 CURR TAX YEAR 2008
 1ST INSTALL DUE DATE
 12/10/2008
 2ND INSTALL PEN %
 .10

 MIN BILL AMT
 10.00
 2ND INSTALL DUE DATE
 04/10/2009
 2ND INSTALL COST AMT
 10.00

TRA	TAX RATE	TRA	TAX RATE	TRA	TAX RATE
002-014	1.054592	002-056	1.054592	002-099	1.054592
002-015	1.059272	002-057	1.054592	002-100	1.054592
002-016	1.037822	002-058	1.061111	002-101	1.054592
002-017	1.061111	002-059	1.088311	002-102	1.054592
002-018	1.054592	002-060	1.054592	002-103	1.054592
002-019	1.059272	002-061	1.088311	002-104	1.054592
002-020	1.051166	002-062	1.088311	002-105	1.054592
002-021	1.051166	002-063	1.054592	002-106	1.054592
002-022	1.050312	002-064	1.054592	002-107	1.054592
002-023	1.050312	002-065	1.054592	002-108	1.061111
002-024	1.054592	002-066	1.050312	002-109	1.088311
002-025	1.088311	002-067	1.061111	002-110	1.088311
002-026	1.054592	002-068	1.061111	002-111	1.054592
002-027	1.054592	002-069	1.037822	002-112	1.054592
002-028	1.054592	002-070	1.054592	002-113	1.054592
002-029	1.054592	002-071	1.054592	002-114	1.088311
002-030	1.088311	002-072	1.054592	002-115	1.088311
002-031	1.088311	002-073	1.054592	002-116	1.054592
002-032	1.054592	002-074	1.059272	002-117	1.037822
002-033	1.054592	002-075	1.054592	002-118	1.054592
002-034	1.050312	002-076	1.054592	002-119	1.054592
002-035	1.054592	002-077	1.054592	002-120	1.054592
002-036	1.054592	002-078	1.054592	002-121	1.054592
002-037	1.051166	002-079	1.054592	002-122	1.054592
002-038	1.037822	002-080	1.037822	002-123	1.054592
002-039	1.054592	002-081	1.054592	002-124	1.088311
002-040	1.054592	002-082	1.054592	002-126	1.037822
002-041	1.050312	002-083	1.054592	002-128	1.054592
002-042	1.054592	002-084	1.054592	002-129	1.054592
002-043	1.088311	002-086	1.037822	002-130	1.061111
002-044	1.054592	002-087	1.054592	002-131	1.059272
002-045	1.050312	002-088	1.054592	002-132	1.088311
002-046	1.050312	002-089	1.054592	002-135	1.037822
002-047	1.054592	002-090	1.054592	002-138	1.054592
002-048	1.054592	002-091	1.054592	002-139	1.067711
002-049	1.059272	002-092	1.054592	002-141	1.054592
002-050	1.088311	002-093	1.054592	002-144	1.054592
002-051	1.054592	002-094	1.054592	002-148	1.054592
002-052	1.054592	002-095	1.054592	002-149	1.061111
002-053	1.054592	002-096	1.054592	002-151	1.054592
002-054	1.037822	002-097	1.054592	002-152	1.054592
002-055	1.037822	002-098	1.054592	002-153	1.059272

County of STANISLAUS

TAX RATE EDIT FOR EXTENSION

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CURR TAX YEAR 2008	1ST INSTALL DUE DATE 12/10/2008	2ND INSTALL PEN % .10
MIN BILL AMT 10.00	2ND INSTALL DUE DATE 04/10/2009	2ND INSTALL COST AMT 10.00

TRA	TAX RATE	<u>TRA</u>	TAX RATE	TRA	TAX RATE
002-165	1.054592	002-216	1.088311	003-013	1.051865
002-167	1.054592	002-217	1.088311	003-014	1.051865
002-169	1.054592	002-218	1.088311	003-015	1.051865
002-171	1.054592	002-219	1.088311	003-016	0.923265
002-173	1.054592	002-220	1.088311	003-017	1.051865
002-174	1.054592	002-221	1.050312	003-018	1.051865
002-176	1.054592	002-222	1.050312	003-019	1.051865
002-177	1.059272	002-223	1.050312	003-020	1.051865
002-178	1.054592	002-224	1.050312	003-021	1.051865
002-179	1.054592	002-225	1.037822	003-022	1.051865
002-180	1.054592	002-226	1.037822	003-023	1.051865
002-181	1.054592	002-227	1.037822	003-024	1.051865
002-182	1.054592	002-228	1.054592	003-025	1.051865
002-183	1.054592	002-229	1.054592	003-026	1.051865
002-185	1.051166	002-230	1.054592	003-027	1.051865
002-186	1.051166	002-231	1.067711	003-028	1.051865
002-188	1.054592	002-232	1.088311	003-029	1.051865
002-191	1.088311	002-233	1.088311	003-030	1.051865
002-192	1.037822	002-234	1.088311	003-031	1.051865
002-193	1.054592	002-235	1.054592	003-032	1.051865
002-194	1.054592	002-236	1.088311	003-033	1.051865
002-195	1.050312	002-237	1.088311	003-034	1.051865
002-196	1.059272	002-238	1.054592	003-035	1.051865
002-197	1.054592	002-239	1.051166	003-036	1.051865
002-198	1.088311	002-240	1.061111	003-037	1.051865
002-199	1.088311	002-241	1.050312	003-038	1.051865
002-200	1.054592	002-242	1.054592	003-039	1.051865
002-201	1.054592	002-243	1.050312	003-040	0.923265
002-202	1.054592	002-244	1.054592	003-041	0.923265
002-203	1.054592			003-042	1.051865
002-204	1.054592	003-001	1.051865	003-043	0.923265
002-205	1.061111	003-002	1.051865	003-044	1.051865
002-206	1.061111	003-003	1.051865	003-045	0.923265
002-207	1.088311	003-004	1.051865	003-046	1.051865
002-208	1.054592	003-005	0.923265	003-047	1.051865
002-209	1.054592	003-006	1.051865	003-048	1.051865
002-210	1.037822	003-007	1.051865	003-049	1.051865
002-211	1.088311	003-008	1.051865	003-050	1.051865
002-212	1.051166	003-009	1.051865	003-051	1.051865
002-213	1.061111	003-010	1.051865	003-052	1.051865
002-214	1.061111	003-011	1.051865	003-053	1.051865
002-215	1.088311	003-012	1.051865		

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TRA	TAX RATE	TRA	TAX RATE	TRA	TAX RATE
004-000	1.100631	005-006	1.074575	005-048	1.074575
004-001	1.100631	005-007	1.074575	005-049	1.074575
004-002	1.100631	005-008	1.074575	005-050	1.074575
004-003	1.100631	005-009	1.074575	005-051	1.074575
004-004	1.100631	005-010	1.074575	005-052	1.074575
004-005	1.100631	005-011	1.074575	005-053	1.074575
004-006	1.100631	005-012	1.074575	005-054	1.074575
004-007	1.100631	005-013	1.074575	005-055	1.074575
004-008	1.100631	005-014	1.074575		
004-009	1.100631	005-015	1.074575	006-001	1.129823
004-010	1.100631	005-016	1.074575	006-002	1.129823
004-011	1.100631	005-017	1.074575	006-003	1.088311
004-012	1.100631	005-018	1.074575	006-004	1.129823
004-013	1.100631	005-019	1.074575	006-005	1.129823
004-014	1.100631	005-020	1.074575	006-006	1.088311
004-015	1.100631	005-021	1.074575	006-007	1.088311
004-016	1.100631	005-022	1.074575	006-008	1.129823
004-017	1.100631	005-023	1.074575	006-009	1.129823
004-018	1.100631	005-024	1.074575	006-010	1.129823
004-019	1.100631	005-025	1.074575	006-011	1.129823
004-020	1.100631	005-026	1.074575	006-012	1.088311
004-021	1.100631	005-027	1.074575	006-013	1.088311
004-022	1.100631	005-028	1.074575	006-014	1.129823
004-023	1.100631	005-029	1.074575	006-015	1.129823
004-024	1.100631	005-030	1.074575	006-016	1.129823
004-025	1.100631	005-031	1.074575	006-017	1.088311
004-026	1.100631	005-032	1.074575	006-018	1.129823
004-027	1.100631	005-033	1.074575	006-019	1.129823
004-028	1.100631	005-034	1.074575	006-020	1.129823
004-029	1.100631	005-035	1.074575	006-021	1.129823
004-030	1.100631	005-036	1.074575	006-022	1.129823
004-031	1.100631	005-037	1.074575	006-023	1.129823
004-032	1.100631	005-038	1.074575	006-024	1.088311
004-033	1.100631	005-039	1.074575	006-025	1.088311
004-034	1.100631	005-040	1.074575	006-026	1.088311
004-035	1.100631	005-041	1.074575	006-027	1.088311
004-036	1.100631	005-042	1.074575	006-028	1.129823
		005-043	1.074575	006-029	1.129823
005-001	1.074575	005-044	1.074575	006-030	1.129823
005-002	1.074575	005-045	1.074575	006-031	1.129823
005-004	1.074575	005-046	1.074575	006-032	1.088311
005-005	1.074575	005-047	1.074575	006-033	1.088311

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TRA	TAX RATE	TRA	TAX RATE	TRA	TAX RATE
006-034	1.129823	006-076	1.129823	007-013	1.089238
006-035	1.129823	006-077	1.129823	007-014	1.091573
006-036	1.129823	006-078	1.088311	007-015	1.089238
006-037	1.129823	006-079	1.088311	007-016	1.089238
006-038	1.129823	006-080	1.088311	007-017	1.089238
006-039	1.129823	006-081	1.129823	007-018	1.089238
006-040	1.129823	006-082	1.129823	007-019	1.089238
006-041	1.129823	006-083	1.129823	007-020	1.089238
006-042	1.088311	006-084	1.129823	007-021	1.089238
006-043	1.088311	006-085	1.129823	007-022	1.089238
006-044	1.088311	006-086	1.129823	007-023	1.089238
006-045	1.129823	006-087	1.129823	007-024	1.089238
006-046	1.129823	006-088	1.129823	007-025	1.089238
006-047	1.088311	006-089	1.129823	007-026	1.089238
006-048	1.129823	006-090	1.129823	007-027	1.089238
006-049	1.129823	006-091	1.088311	007-028	1.089238
006-050	1.088311	006-092	1.129823	007-029	1.089238
006-051	1.088311	006-093	1.129823	007-030	1.089238
006-052	1.129823	006-094	1.088311	007-031	1.089238
006-053	1.129823	006-095	1.129823	007-032	1.089238
006-054	1.129823	006-096	1.129823	007-033	1.089238
006-055	1.129823	006-097	1.129823	007-034	1.089238
006-056	1.129823	006-098	1.129823	007-035	1.089238
006-057	1.129823	006-099	1.129823	007-036	1.089238
006-058	1.129823	006-100	1.088311	007-037	1.089238
006-059	1.129823	006-101	1.129823	007-038	1.089238
006-060	1.129823	006-102	1.129823	007-039	1.089238
006-061	1.129823	006-104	1.129823	007-040	1.089238
006-062	1.088311			007-041	1.089238
006-063	1.129823	007-000	1.089238	007-042	1.089238
006-064	1.129823	007-001	1.089238	007-043	1.089238
006-065	1.129823	007-002	1.089238	007-044	1.089238
006-066	1.088311	007-003	1.089238	007-045	1.089238
006-067	1.129823	007-004	1.089238	007-046	1.089238
006-068	1.129823	007-005	1.089238	007-047	1.089238
006-069	1.088311	007-006	1.089238	007-048	1.089238
006-070	1.088311	007-007	1.089238	007-049	1.089238
006-071	1.129823	007-008	1.089238	007-050	1.089238
006-072	1.088311	007-009	1.089238	007-051	1.089238
006-073	1.088311	007-010	1.089238	007-052	1.089238
006-074	1.088311	007-011	1.089238	007-053	1.104019
006-075	1.129823	007-012	1.089238	007-054	1.089238

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<u>TRA</u>	TAX RATE	TRA	TAX RATE	TRA	TAX RATE
007-055	1.089238	007-097	1.089238	007-139	1.089238
007-056	1.089238	007-098	1.089238	007-140	1.089238
007-057	1.089238	007-099	1.089238	007-141	1.104019
007-058	1.089238	007-100	1.089238	007-142	1.136661
007-059	1.089238	007-101	1.089238	007-143	1.089238
007-060	1.089238	007-102	1.089238	007-144	1.089238
007-061	1.089238	007-103	1.089238	007-145	1.089238
007-062	1.089238	007-104	1.089238	007-146	1.089238
007-063	1.089238	007-105	1.104019	007-147	1.089238
007-064	1.089238	007-106	1.089238	007-148	1.089238
007-065	1.091573	007-107	1.089238	007-149	1.089238
007-066	1.089238	007-108	1.089238	007-150	1.089238
007-067	1.089238	007-109	1.091573	007-151	1.089238
007-068	1.089238	007-110	1.089238	007-152	1.081564
007-069	1.028922	007-111	1.089238	007-153	1.104019
007-070	1.089238	007-112	1.091573	007-154	1.089238
007-071	1.089238	007-113	1.089238	007-155	1.104019
007-072	1.089238	007-114	1.089238	007-156	1.089238
007-073	1.089238	007-115	1.089238	007-157	1.089238
007-074	1.089238	007-116	1.089238	007-158	1.089238
007-075	1.089238	007-117	1.089238	007-159	1.104019
007-076	1.089238	007-118	1.089238	007-160	1.089238
007-077	1.089238	007-119	1.089238	007-161	1.089238
007-078	1.089238	007-120	1.089238	007-162	1.089238
007-079	1.104019	007-121	1.089238	007-163	1.089238
007-080	1.089238	007-122	1.091573	007-164	1.089238
007-081	1.089238	007-123	1.089238	007-165	1.089238
007-082	1.089238	007-124	1.089238	007-166	1.089238
007-083	1.089238	007-125	1.089238	007-167	1.089238
007-084	1.089238	007-126	1.104019	007-168	1.089238
007-085	1.089238	007-127	1.089238	007-169	1.089238
007-086	1.089238	007-128	1.089238	007-170	1.089238
007-087	1.089238	007-129	1.089238	007-171	1.091573
007-088	1.089238	007-130	1.089238	007-172	1.089238
007-089	1.089238	007-131	1.089238	007-173	1.089238
007-090	1.089238	007-132	1.089238	007-174	1.089238
007-091	1.089238	007-133	1.089238	007-175	1.089238
007-092	1.089238	007-134	1.089238	007-176	1.089238
007-093	1.089238	007-135	1.089238	007-177	1.089238
007-094	1.089238	007-136	1.089238	007-178	1.089238
007-095	1.104019	007-137	1.089238	007-179	1.089238
007-096	1.089238	007-138	1.089238	007-180	1.089238

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<u>TRA</u>	TAX RATE	TRA	TAX RATE	TRA	TAX RATE
007-181	1.089238	008-017	1.141340	009-014	1.081564
007-182	1.089238	008-018	1.141340	009-015	1.081564
007-183	1.089238	008-019	1.141340	009-016	1.081564
007-184	1.089238	008-020	1.141340	009-017	1.081564
007-185	1.089238	008-021	1.141340	009-018	1.081564
007-186	1.089238	008-022	1.141340	009-019	1.081564
007-187	1.089238	008-023	1.141340	009-020	1.081564
007-188	1.089238	008-024	1.141340	009-021	1.081564
007-189	1.089238	008-025	1.141340	009-022	1.081564
007-190	1.089238	008-026	1.141340	009-023	1.081564
007-191	1.104019	008-027	1.141340	009-024	1.081564
007-192	1.089238	008-028	1.141340	009-025	1.081564
007-193	1.089238	008-029	1.141340		
007-194	1.089238	008-030	1.141340	054-001	1.050312
007-195	1.089238	008-031	1.141340	054-002	1.050312
007-196	1.104019	008-032	1.141340	054-003	1.050312
007-197	1.089238	008-033	1.141340	054-004	1.050312
007-198	1.089238	008-034	1.141340	054-006	1.050312
007-199	1.104019	008-035	1.141340	054-007	1.050312
007-200	1.135243	008-036	1.133173	054-009	1.050312
007-201	1.089238	008-037	1.141340	054-010	1.050312
007-202	1.104002	008-038	1.141340	054-011	1.050312
007-203	1.089238	008-039	1.141340	054-012	1.050312
007-204	1.089238	008-040	1.141340	054-013	1.050312
		008-041	1.141340	054-014	1.050312
008-000	1.141340	008-042	1.141340	054-015	1.050312
008-001	1.141340	008-043	1.141340	054-016	1.050312
008-002	1.141340	008-044	1.141340	054-017	1.050312
008-003	1.141340			054-018	1.050312
008-004	1.141340	009-001	1.081564	054-019	1.050312
008-005	1.141340	009-002	1.081564	054-020	1.050312
008-006	1.141340	009-003	1.081564	054-021	1.050312
008-007	1.141340	009-004	1.081564	054-023	1.050312
008-008	1.141340	009-005	1.081564	054-024	1.050312
008-009	1.141340	009-006	1.081564	054-025	1.050312
008-010	1.141340	009-007	1.081564	054-026	1.050312
008-011	1.141340	009-008	1.081564	054-027	1.050312
008-012	1.141340	009-009	1.081564	054-028	1.050312
008-013	1.141340	009-010	1.081564	054-029	1.050312
008-014	1.141340	009-011	1.081564	054-030	1.050312
008-015	1.141340	009-012	1.081564	054-031	1.050312
008-016	1.141340	009-013	1.081564	054-032	1.050312

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TRA	TAX RATE	TRA	TAX RATE	TRA	TAX RATE
054-033	1.050312	056-027	1.104019	067-006	1.081564
054-034	1.050312	056-028	1.104019	067-007	1.081564
054-035	1.050312	056-029	1.104019	067-008	1.081564
054-036	1.050312	056-030	1.104019	067-009	1.081564
054-037	1.050312	056-031	1.104019	067-010	1.081564
054-038	1.050312	056-032	1.104019	067-011	1.081564
054-039	1.050312	056-033	1.104019	067-012	1.081564
054-040	1.050312	056-034	1.104019	067-013	1.133173
054-041	1.050312	056-035	1.104019	067-014	1.133173
054-042	1.050312	056-036	1.104019	067-015	1.133173
054-043	1.050312	056-037	1.104019	067-016	1.133173
054-044	1.050312	056-038	1.104019	067-017	1.133173
054-045	1.050312	056-039	1.104019	067-018	1.133173
054-046	1.050312	056-040	1.104019	067-019	1.133173
054-047	1.050312	056-041	1.104019	067-020	1.133173
		056-042	1.104019	067-021	1.133173
056-001	1.104019			067-022	1.133173
056-002	1.104019	059-001	1.037822	067-023	1.133173
056-003	1.104019	059-002	1.037822	067-024	1.133173
056-004	1.104019	059-003	1.037822	067-025	1.133173
056-005	1.104019	059-004	1.037822	067-026	1.133173
056-006	1.104019	059-005	1.037822	067-027	1.128943
056-007	1.104019	059-006	1.037822	067-028	1.128943
056-008	1.104019	059-007	1.037822	067-029	1.081564
056-009	1.104019	059-008	1.037822	067-030	1.081564
056-010	1.104019	059-009	1.037822	067-031	1.081564
056-011	1.104019	059-010	1.037822	067-032	1.081564
056-012	1.104019	059-011	1.037822	067-033	1.128943
056-013	1.104019	059-012	1.037822	067-034	1.128943
056-014	1.104019	059-013	1.037822	067-035	1.081564
056-015	1.104019	059-014	1.037822	067-036	1.081564
056-016	1.104019	059-015	1.037822	067-037	1.081564
056-017	1.104019			067-038	1.081564
056-018	1.104019	064-001	1.059272	067-039	1.081564
056-019	1.104019	064-002	1.059272	067-040	1.081564
056-020	1.104019	064-003	1.059272	067-041	1.081564
056-021	1.104019			067-042	1.081564
056-022	1.104019	065-045	1.050312	067-043	1.081564
056-023	1.104019			067-044	1.081564
056-024	1.104019	067-002	1.081564	067-045	1.081564
056-025	1.104019	067-003	1.081564	067-046	1.081564
056-026	1.104019	067-005	1.081564	067-047	1.081564

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 10.00

TRA	TAX RATE	TRA	TAX RATE	TRA	TAX RATE
067-048	1.081564	079-011	1.091573	080-041	1.054592
067-049	1.081564	079-012	1.091573	080-042	1.054592
		079-013	1.091573	080-043	1.054592
072-001	1.136661	079-014	1.091573	080-044	1.054592
072-002	1.136661			080-045	1.054592
072-003	1.136661	080-002	1.054592	080-046	1.054592
072-004	1.136661	080-003	1.054592	080-047	1.054592
072-005	1.136661	080-004	1.054592	080-048	1.054592
072-006	1.136661	080-006	1.054592	080-049	1.054592
072-007	1.136661	080-007	1.054592	080-050	1.054592
072-008	1.136661	080-008	1.054592	080-051	1.054592
072-010	1.136661	080-009	1.054592	080-052	1.054592
072-011	1.136661	080-010	1.054592	080-053	1.054592
072-012	1.136661	080-011	1.054592	080-054	1.054592
072-013	1.136661	080-012	1.054592	080-055	1.054592
072-014	1.136661	080-013	1.054592	080-056	1.054592
072-015	1.136661	080-014	1.054592	080-057	1.054592
072-016	1.136661	080-015	1.054592	080-058	1.054592
072-017	1.136661	080-016	1.054592	080-059	1.054592
072-018	1.136661	080-017	1.054592	080-060	1.054592
072-019	1.136661	080-018	1.054592	080-061	1.054592
072-020	1.136661	080-019	1.054592	080-062	1.054592
072-021	1.136661	080-020	1.054592	080-063	1.054592
072-022	1.136661	080-021	1.054592	080-064	1.054592
072-023	1.136661	080-022	1.054592		
072-024	1.136661	080-023	1.054592	083-000	1.051865
072-025	1.136661	080-024	1.054592	083-001	0.923265
072-026	1.136661	080-025	1.054592	083-002	1.051865
072-027	1.136661	080-026	1.054592	083-003	1.051865
072-028	1.136661	080-027	1.054592	083-004	0.923265
072-029	1.136661	080-028	1.054592	083-005	1.051865
072-030	1.136661	080-029	1.054592	083-006	1.051865
		080-030	1.054592	083-007	1.051865
079-000	1.091573	080-031	1.054592	083-008	1.051865
079-001	1.091573	080-032	1.054592	083-009	1.051865
079-002	1.091573	080-033	1.054592	083-010	1.051865
079-003	1.091573	080-034	1.054592	083-011	1.051865
079-004	1.091573	080-035	1.054592	083-012	1.051865
079-005	1.091573	080-036	1.054592	083-013	1.051865
079-008	1.091573	080-037	1.054592	083-014	1.051865
079-009	1.091573	080-038	1.054592	083-015	1.051865
079-010	1.091573	080-039	1.054592	083-016	1.051865

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CURR TAX YEAR 2008	1ST INSTALL DUE DATE	12/10/2008	2ND INSTALL PEN %	.10
MIN BILL AMT 10.00	2ND INSTALL DUE DATE	04/10/2009	2ND INSTALL COST AMT 1	0.00

<u>TRA</u>	TAX RATE	TRA	TAX RATE	TRA	TAX RATE
083-017	1.051865	083-059	1.051865	084-022	1.100631
083-018	1.051865	083-060	1.051865	084-023	1.100631
083-019	1.051865	083-061	1.051865	084-024	1.100631
083-020	1.051865	083-062	1.051865	084-025	1.100631
083-021	0.923265	083-063	1.051865	084-026	1.100631
083-022	1.051865	083-064	1.051865	084-027	1.100631
083-023	0.923265	083-065	1.051865	084-028	1.100631
083-024	1.051865	083-066	1.051865	084-029	1.100631
083-025	0.923265	083-067	1.051865	084-030	1.100631
083-026	1.051865	083-068	1.051865	084-031	1.100631
083-027	1.051865	083-069	1.051865	084-032	1.100631
083-028	1.051865	083-070	1.051865	084-033	1.100631
083-029	1.051865	083-071	1.051865	084-034	1.100631
083-030	1.051865	083-072	1.051865	084-035	1.100631
083-031	1.051865	083-073	1.051865	084-036	1.100631
083-032	1.051865	083-074	1.051865	084-037	1.100631
083-033	1.051865	083-075	1.051865	084-038	1.100631
083-034	1.051865	083-076	1.051865	084-039	1.100631
083-035	1.051865	083-077	1.051865	084-040	1.100631
083-036	1.051865			084-041	1.100631
083-037	1.051865	084-000	1.100631	084-042	1.100631
083-038	1.051865	084-001	1.100631	084-043	1.125682
083-039	1.051865	084-002	1.100631	084-044	1.125682
083-040	1.051865	084-003	1.100631	084-045	1.125682
083-041	1.051865	084-004	1.100631	084-046	1.125682
083-042	1.051865	084-005	1.100631	084-047	1.125682
083-043	1.051865	084-006	1.100631	084-048	1.125682
083-044	1.051865	084-007	1.100631	084-049	1.125682
083-045	1.051865	084-008	1.100631	084-050	1.125682
083-046	1.051865	084-009	1.100631	084-051	1.125682
083-047	1.051865	084-010	1.100631	084-052	1.125682
083-048	1.051865	084-011	1.100631	084-053	1.125682
083-049	1.051865	084-012	1.100631	084-054	1.125682
083-050	1.051865	084-013	1.100631	084-055	1.125682
083-051	1.051865	084-014	1.100631	084-056	1.100631
083-052	1.051865	084-015	1.100631	084-057	1.100631
083-053	1.051865	084-016	1.100631	084-058	1.100631
083-054	1.051865	084-017	1.100631	084-059	1.100631
083-055	1.051865	084-018	1.100631	084-060	1.100631
083-056	1.051865	084-019	1.100631	084-061	1.100631
083-057	1.051865	084-020	1.100631	084-062	1.100631
083-058	1.051865	084-021	1.100631	084-063	1.100631

County of STANISLAUS

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CURR TAX YEAR 2008 1ST INSTALL DUE DATE 12/10/2008 2ND INSTALL PEN % .10 MIN BILL AMT 10.00 2ND INSTALL DUE DATE 04/10/2009 2ND INSTALL COST AMT 10.00

<u>TRA</u>	TAX RATE	TRA	TAX RATE	TRA	TAX RATE
084-064	1.100631	086-017	1.074575	096-008	1.051166
084-065	1.100631	086-018	1.074575	096-009	1.051166
084-066	1.100631	086-019	1.074575	096-010	1.051166
084-067	1.100631	086-020	1.074575	096-011	1.051166
084-068	1.100631	086-021	1.074575	096-012	1.051166
084-069	1.100631	086-022	1.074575	096-013	1.051166
084-070	1.100631	086-023	1.074575	096-014	1.051166
084-071	1.100631	086-024	1.074575	096-015	1.051166
084-072	1.100631	086-025	1.074575	096-016	1.051166
084-073	1.100631	086-026	1.074575	096-017	1.051166
084-074	1.100631	086-027	1.074575	096-018	1.051166
084-075	1.100631	086-028	1.074575	096-019	1.051166
084-076	1.100631	086-029	1.074575	096-020	1.051166
084-077	1.100631	086-030	1.074575	096-021	1.051166
084-078	1.100631	086-031	1.074575	096-022	1.051166
084-079	1.100631	086-032	1.074575	096-024	1.051166
084-080	1.100631	086-033	1.074575	096-025	1.051166
084-081	1.100631	086-034	1.014466	096-026	1.051166
084-082	1.100631	086-035	1.074575	096-027	1.051166
084-083	1.125682	086-036	1.074575	096-028	1.051166
084-084	1.100631	086-037	1.014466	096-029	1.051166
084-085	1.100631	086-038	1.074575	096-030	1.051166
084-086	1.100631	086-039	1.074575	096-031	1.051166
				096-032	1.051166
085-001	1.067711	091-001	1.129823	096-033	1.051166
		091-002	1.177202	096-034	1.051166
086-000	1.074575	091-003	1.177202	096-035	1.051166
086-001	1.074575	091-004	1.177202	096-036	1.051166
086-002	1.074575	091-006	1.129823	096-037	1.051166
086-003	1.074575	091-007	1.177202	096-038	1.051166
086-004	1.074575	091-008	1.177202	096-039	1.051166
086-005	1.074575	091-009	1.129823	096-040	1.051166
086-006	1.074575	091-010	1.129823	096-041	1.051166
086-007	1.074575	091-011	1.129823	096-042	1.051166
086-008	1.074575			096-043	1.051166
086-009	1.074575	096-001	1.051166	096-044	1.051166
086-010	1.074575	096-002	1.051166	096-045	1.051166
086-011	1.074575	096-003	1.051166	096-046	1.051166
086-012	1.074575	096-004	1.051166	096-047	1.051166
086-013	1.074575	096-005	1.051166	096-048	1.051166
086-015	1.074575	096-006	1.051166	096-049	1.051166
086-016	1.074575	096-007	1.051166	096-050	1.051166

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CURR TAX YEAR 2008	1ST INSTALL DUE DATE 12/10/2008	2ND INSTALL PEN % .10
MIN BILL AMT 10.00	2ND INSTALL DUE DATE 04/10/2009	2ND INSTALL COST AMT 10.00

TRA	TAX RATE	<u>TRA</u>	TAX RATE	TRA	TAX RATE
096-051	1.051166	098-010	1.061111	109-012	1.088311
096-052	1.051166	098-011	1.061111	109-013	1.088311
096-053	1.051166	098-012	1.061111	109-014	1.088311
096-054	1.051166	098-013	1.061111	109-015	1.088311
096-055	1.051166	098-014	1.061111	109-016	1.088311
096-056	1.051166	098-015	1.061111	109-017	1.088311
096-057	1.051166	098-016	1.061111	109-018	1.088311
096-058	1.051166	098-017	1.061111	109-019	1.088311
096-059	1.051166	098-018	1.061111	109-020	1.088311
096-060	1.051166	098-019	1.061111	109-021	1.088311
096-061	1.051166			109-022	1.088311
096-062	1.051166	101-000	1.089238	109-023	1.088311
096-063	1.051166	101-001	1.089238	109-024	1.088311
096-064	1.051166	101-002	1.089238	109-025	1.088311
096-065	1.051166	101-003	1.089238	109-026	1.088311
096-066	1.051166	101-004	1.014466	109-027	1.088311
096-067	1.051166	101-005	1.089238	109-028	1.088311
096-068	1.051166	101-007	1.089238	109-029	1.088311
096-069	1.051166	101-008	1.089238	109-030	1.088311
096-070	1.051166	101-009	1.089238	109-031	1.088311
096-071	1.051166	101-010	1.089238	109-032	1.088311
096-072	1.051166	101-013	1.089238	109-033	1.088311
096-073	1.051166	101-014	1.089238		
096-074	1.051166	101-015	1.014466	888-888	1.014466
096-075	1.051166	101-017	1.089238		
096-076	1.051166				
096-077	1.051166	105-001	1.141340		
096-078	1.051166	105-002	1.141340		
096-079	1.051166	105-003	1.093961		
096-080	1.051166	105-004	1.141340	TOTAL	TRAS 1464
097-001	1.037822	109-001	1.088311		
097-002	1.037822	109-002	1.060852		
		109-003	1.088311		
098-001	1.061111	109-004	1.088311		
098-002	1.061111	109-005	1.088311		
098-003	1.061111	109-006	1.088311		
098-004	1.061111	109-007	1.088311		
098-006	1.061111	109-008	1.088311		
098-007	1.061111	109-009	1.088311		
098-008	1.061111	109-010	1.088311		
098-009	1.061111	109-011	1.088311		ray 08/18/2008